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FINANCE DEPARTMENT (CENTRAL REVENUES)

MEMORANDUM

ON

EXCISE (OPIUM) ADMINISTRATION IN INDIA

FOR

1930-31

16TH EDITION

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CHAPTER I.

MADRAS PRESIDENCY.

1. *Revenue.*—The opium revenue for the year 1930-31 amounted to Rs. 40·88 lakhs, of which Rs. 27·93 lakhs were realised under sale-proceeds of opium (including sale-proceeds on opium supplied to the Indian States, French Settlements and Coorg, *vide* paragraph 4 below). In 1929-30 the revenue derived from opium amounted to Rs. 45·50 lakhs against Rs. 17 22 lakhs in the year 1912-13 (Statement III).

2. *Supply and Duty.*—The cultivation of the poppy in the Presidency was prohibited, the opium supply of the province being obtained from the Ghazipur Factory in the United Provinces. The drug was stocked in district treasuries in the first instance and thence distributed to Taluk cutcheries. It was issued to licensed vendors from taluk cutcheries at Rs. 80 per seer. This price included Rs. 21-10-0 the cost of producing the opium. The balance of Rs. 58-6-0 was excise duty.

3. *Import.*—The import of raw opium was permitted in the following cases :—

(*a*) Importations from an Indian State of Foreign Settlements in India by land on behalf of the Local Government under the orders of the Commissioner of Excise, (*i*) in cases in which opium supplied from the Government Treasuries in the Presidency was returned by the authorities in an Indian State or Foreign Settlement and (*ii*) in cases in which Government stocks passed through an Indian State or Foreign Settlement while in transit from one part to another of the British territory.

(*b*) Importations from any part of British India outside the Presidency (*i*) by or on behalf of the Local Government and (*ii*) by " Licensed dealers in Morphia " and, " Licensed Chemists " under the rules for the time being in force in that part relating to the export of the drugs and under the authority of an import authorisation granted by the Commissioner of Excise. Provided that this restriction did not apply to the free import of opium from other provinces and Indian States in quantities not exceeding one tola by *bona fide* travellers for their personal use.

4. *Export.*—Export of raw opium to Indian States, French Settlements and to other provinces was permitted only under an export authorisation granted by the Commissioner of Excise in each case. The maximum quantities of opium to be supplied annually to the French Settlements in the Presidency were fixed. The States of Mysore, Travancore, Cochin Pudukottai and Sandur and the French Settlement obtained their supplies wholly from the Madras Government. The opium required for Coorg was supplied from the Madras Taluk office on receipt of an indent from the Commissioner of Coorg.

5. *Retail vend and Incidence of taxation.*—The right of selling opium by retail and of manufacturing and selling intoxicating drugs made from opium other than smoking preparations was put up to auction during the year shop by shop.

In 1930-31 the total number of licensed shops was 553 against 559 in 1929-30 and 851 in the year 1912-13. The receipts from rentals and licence fees amounted to Rs. 12·95 lakhs and the sale proceeds of opium issued to licensed vendors to Rs. 26·51 lakhs. The total quantity of issues within the Presidency in 1930-31 was 33,159½ seers which gives an average incidence of taxation of nearly Rs. 38·86 from vend fees and Rs. 58·38 as gain on sale or in all Rs. 97·24 per seer. In 1929-30 the incidence of total taxation per seer of opium amounted to Rs. 93·05 compared with Rs. 38·5 in the year 1912-13 (Statement IV).

6. *Possession and Sale.*—A licensed vendor could sell by retail at one time to any person—

(*a*) In the ordinary areas in the Presidency any quantity of opium not exceeding one tola or intoxicating drugs other than those used for smoking containing not more than one tola of opium.

(*b*) In the Agency tracts of Ganjam, Vizagapatam and East Godavari districts any quantity of opium not exceeding two tolas or intoxicating drugs other than those used for smoking containing not more than two tolas of opium.

Intoxicating drugs other than those used for smoking could also be prepared by private persons from opium in their lawful possession. Preparations for smoking could not be bought or sold, but could be made up by smokers for their own use from opium in their lawful possession up to a limit of half a tola at a time.

7. *Offences.*—The activities of the opium smugglers to Ceylon and Burma continued. Smuggling to Burma was carried on from ports on the Coramandal coast and Madras. The most important seizure was effected by the Police at the Vizagapatam Railway Station in which a quantity of 10 seers was involved. A noteworthy feature of the year was the increase in smuggling by Postal Parcel. Two cases of this kind, from Indore and Nagpur with 1½ seers and 4 seers opium respectively were detected by the Inspector, Excise Intelligence Bureau, who arrested the accused in the two cases as soon as they took delivery of the parcels.

Smuggling of opium to Ceylon was much in evidence and the Excise Intelligence Bureau staff detected several cases while under transport to Ceylon. The most important of them involved7½ seers in which a Jaffnavite old offender was convicted. On information supplied by the Excise Intelligence Bureau, the Ceylon authorities effected good seizures.

For figures of convictions pertaining to the years 1912-13, 1929-30 and 1930-31 see Statement VI.

8. Calculated on the census figures of 1921 the consumption of opium in the Presidency excluding Indian States and Foreign territory, in 1930-31 (33,159½ seers) worked out to 0·78 seer per thousand of population against 0·84 in the previous year.

9. *Measures adopted to check the practice of administering opium to children.*—Pamphlets on the evils of opium were printed and brought to the notice of all training schools and teachers in elementary schools and students in training schools were required to provide themselves each with a copy. The pamphlet

was printed in various vernaculars the cost of each copy being one anna. Lessons on the subject were being given in connexion with the teaching of physiology and hygiene. Lectures were also occasionally delivered by the Municipal Health Officers at Parents' meetings, Adult Education classes, etc., Evils of tobacco, opium, *ganja*. etc., had already been incorporated in the revised courses of study of Elementary Training schools and the pamphlet on the evils of opium had been included in the list of books recommended for study in elementary schools. Copies of these pamphlets were also supplied to the various Inspecting Officers for their use.

The practice of administering opium to children was confined to limited areas in Northern Circars. During the year under review 52 lectures were delivered in 6 towns. In some instances the Health Officers dealt with this subject as part of their Health propaganda work.

10. *Intoxicating Drugs, etc.*—In their letter R. Dis. No. 129 E. O./28, dated 11th May 1928 the Government of India stated that all preparations made from opium of whatever kind and containing more than 0·2 per cent. of morphine should be subject to the restrictions imposed by the Madras Law upon " Morphia Drugs " whether the preparations contain less, or not less than 10 per cent. of morphine. In accordance with this interpretation all opium preparations other than those made from opium prepared and sold by opium shopkeepers were treated as morphia drugs and dealt with under the Madras Morphia Rules with effect from 1st April 1929.

An important change was made during the year in the legislative control over transactions in dangerous drugs by the passing of the Dangerous Drugs Act of 1930. This Act was brought into force from 1st February 1931 and assumed control over all transactions, whether internal or external, in manufactured drugs and coca leaf, over external transactions in opium and hemp and over the cultivation of the poppy, the manufacture and supply of opium and the cultivation of the coca plant. The Indian Opium Act and the Madras Abkari Act were amended to a certain extent by Schedule II of the Dangerous Act. The Indian Opium Act as then amended dealt only with internal traffic in and interprovincial import and export of opium. The Madras Abkari Act as amended in so far as it related to hemp, dealt with the cultivation and manufacture of, and internal traffic and interprovincial import and export of hemp and it ceased to have control over transactions in cocaine and its preparations.

11. *Import.*—The import of Morphia drugs was permitted in the following cases :—

(*a*) Importation from any part of British India outside the Province subject to the rules for the time being in force in such part relating to the export of morphia drugs.

(*b*) Importation from any foreign territory or Indian State under an import certificate previously obtained from the Commissioner of Excise and on payment of the duty leviable at the place of importation under the Indian Tariff Act, 1894, or any other enactment for the time being in force, and on the pass being endorsed by the Customs Collector.

(*c*) Importation from any place outside the Presidency not being British India, in transit to any other place outside British India, under an import authorisation granted by or under the orders of the Local Government within whose jurisdiction the port or place of importation is situated such authorisation being marked "In transit."

12. *Export.*—The export of Morphia Drugs was permitted in the following cases :—

(i) to any Indian State or Foreign Settlement in the Presidency of Madras subject to the production of an import certificate from the Government of the importing administration approving of the import and under an export authorisation obtained from the Collector of Customs, Madras, when the export was by sea to any place other than a maritime state in India, and from the Commissioner of Excise, Madras, in other cases ;

(ii) to any part of British India outside the Province under an import authorisation granted in accordance with the rules in such part and countersigned by the Collector of the district of export.

Provided that no such authorisation was required in respect of drugs that were imported from any place outside British India into this Presidency, in transit to a place outside British India by land if the import authorisation covering their importation had been marked "in transit" by the authority that issued such import authorisation.

13. *Licenses.*—Two classes of licenses for the sale of morphia drugs were issued (1) to a dealer in morphia drugs in the city of Madras for the vend of morphia drugs otherwise than on prescription and (2) to a chemist for the sale of morphia drugs on prescription. During 1930-31, 25 licenses under the first category and 297 licenses under the second category were issued. Sales under the first kind of licence could be made to :—

(*a*) another licensed dealer in morphia or a licensed chemist in the Presidency or in any other part of British India who held an authorisation for the transport or export of the drugs.

(*b*) an approved practitioner.

(*c*) a person holding an authorisation granted by the Secretary to the Commissioner of Excise for export to any Indian State or Foreign Territory. Preparations containing not more than 0·2 per cent. of morphine were exempt from excise restrictions.

14. *Possession and sale.*—Licensees could obtain their supply either by direct importation from a foreign country or from a licensed dealer in this Presidency or in another Province of British India or by manufacture from opium or morphia drugs lawfully possessed by them. They could possess raw opium up to the quantities allowed in the licenses for the manufacture of morphia drugs and had to obtain their supplies of opium from taluk cutcherries.

The limit of possession of morphia drugs was restricted in the case of ordinary persons to so much as may be dispensed by a licensed chemist on a prescription given by an approved practitioner. An approved practitioner could possess for his use in practice but not for sale morphia drugs containing in the aggregate not more than 120 grains of morphia.

CHAPTER II.

Bombay Presidency Proper.

15. *Revenue.*—The Excise opium revenue for the year 1930-31 was Rs. 24,99,221 of which Rs. 10,14,177 represented the profit on the sale of Government opium, including duty, and the balance is on account of vend fees, etc. The revenue derived from excise opium in the previous year amounted to Rs. 28·09 lakhs and in 1912-13 it was Rs. 12·15 lakhs. The decrease in revenue was due to the decrease in consumption of opium.

16. *Supply to British Districts and Indian States.*—The cultivation of the poppy was prohibited in the Bombay Presidency and also in the Indian States under the Political control of the Local Government and the requisite supplies were procured from the Government Factory at Ghazipur in the United Provinces.

17. The duty on opium brought from the Ghazipur factory was Rs. 600 per chest containing 60 cakes of one seer each. All opium whether it was required by licensed vendors of British districts or by Indian States, was bought in the first instance by the Local Government and taken to the Government Depots established in each district of the Presidency proper, including the City of Bombay, and at Sadra and Baroda Cantonment. It was thence issued to vendors and States. The vendors were charged the depot rate, which was so fixed as to include the duty and to yield a profit over and above the purchase price, whilst the States had to pay a duty of Rs. 10 per seer or Rs. 600 per chest of 60 seers, the cost price (Rs. 21-10-0 per seer) charged by the factory authorities at Ghazipur and the transport charges from Ghazipur to Depot. The States were allowed remission of the duty on the supplies taken by them to the extent specified in the next paragraph. This was granted either at the time of issue of the opium or subsequently on their preferring a refund bill. The issue rate in force during the year under report was Rs. 75 per seer throughout the Presidency proper.

18. *Agreements with Indian States.*—Agreements were in force with all Indian Chiefs in the Presidency to secure their co-operation in stopping the contraband traffic in opium. Under these agreements :—

(1) The cultivation of the poppy was prohibited in all Indian States except Baroda.

(2) Baroda was permitted to grow the poppy and to manufacture opium under a State monopoly for consumption in its own territory. The State had undertaken to prevent the introduction of Baroda opium into British territory and into the territories of adjoining Indian States and according to an understanding subsisting since 1886 the minimum selling price of opium in Baroda territory and the adjacent Indian States, as well as in the British Districts in Gujerat (*viz.*, Ahmedabad, Kaira, Panch Mahals, Broach and Surat) was to be fixed at Rs. 2-8-0 per seer (of 80 tolas) over and above the issue rate at the Government Depots. At the request of the Baroda Government they were absolved from the obliga-

tion to fix the minimum retail prices in Baroda territory at Rs. 2-8-0 per seer in advance of the British issue rate, provided that opium was issued to retail vendors in the State at a rate not less than that fixed for the issue of opium from depots in neighbouring British districts and the retail arrangements including the method of disposal of shops were assimilated to those, obtaining in British territory.

(3) All other Indian States had to obtain their supplies from a British Depot in the manner indicated in paragraph 17 above.

(4) All Indian Chiefs were bound to exert themselves to prevent the introduction of untaxed opium into their territories.

(5) In return for the obligations undertaken, the States were guaranteed the enjoyment of the privileges enumerated below so long as they faithfully carried out their agreements.

Baroda enjoyed the whole of the revenue derivable under its State monopoly; Cambay, Palanpur and the Mahi Kantha States were allowed a remission of the whole of the British duty levied on opium consumed within their limits; Cutch and Kathiawar were allowed similar remission to the extent of one third, the Satara Jahagirdars (including the Bhor State, and the Jath and Daflapur States) of one-tenth; and all other States of one-fifth of the duty. Special compensation was also granted in all cases in which any loss of the opium revenue formerly enjoyed by the Chiefs was found to have been caused by the above arrangements.

19. *Retail vend arrangements.*—As regards retail vend arrangements, the separate shop system prevailed throughout the Presidency. Under this system the right of retail vend was disposed of as a rule by separate shops, the numbers and localities of which were determined by the Excise authorities. The shops in the Town and Island of Bombay were continued to the previous year's licensees on the same fees as for the previous year instead of being auctioned and else-where they were sold by auction. The licensees were required to obtain their supplies from a Government depot. The total number of licensed opium shops was 683 against the same number in the preceding year and 786 in the year 1912-13.

20. *Total consumption and average taxation.*—The total sales in British districts in 1930-31 amounted to 18,225 seers and the receipts for those districts were Rs. 24,99,221 of which Rs. 10,22,790 represented the profit on the sale of Government opium, including duty and the balance of Rs. 10·77 and 3·99 lakhs represented vend fees and cost price of opium respectively. The average taxation thus worked out to Rs. 59·12 per seer from vend fees, etc., *plus* Rs. 78·01 as profit including Rs. 10 duty, or in all Rs. 137·13 per seer. In 1929-30, the total sales in British districts amounted to 21,091 seers, against 44,259 seers in the year 1912-13. As regards the total receipts from opium and the average taxation per seer of opium during these years please see Statements XIII and XIV.

21. The Indian States under the Bombay Government indented for 7,639 seers of Ghazipur opium in 1930-31, while 5,276 seers of locally produced opium were sold in Baroda.

22. *Druggists' Licenses.*—Druggists and medical practitioners were allowed under license from the Collector to retail for medicinal purposes opium and

preparations thereof (other than smoking preparations), and could for this purpose possess opium in larger quantities, than was allowed to the general public, 1,056 such licenses were issued during the year under report, against 1,070 in the preceding year and 942 in 1912-13.

23. *Opium Drugs.*—The Bombay Opium Rules allowed of the preparation for vend of opium drugs prepared from opium (other than smoking preparations) by licensed vendors; but in accordance with the terms of their license the vendors were in effect restricted to the sale of crude opium and poppy heads, so that intoxicating drugs, not being smoking preparations, could only be procured from licensed medical practitioners and druggists.

Nobody could buy or sell smoking preparations but a smoker who prepared them for himself could possess them to the extent of a quarter of a tola. In the case of two or more individuals assembled together for the purpose of smoking, the aggregate limit of possession was fixed at half a tola.

24. *Poppy heads.*—There were no restrictions on dried poppy heads from which the juice had been extracted, but otherwise poppy heads were subject to the same restrictions as opium proper. No separate licenses were issued for their sale in the Bombay Presidency. They could be retailed by licensed vendors of opium who made their own arrangements for procuring them.

25. *Private possession.*—The ordinary limit of private possession was one tola opium, including poppy heads from which the juice had not been extracted. Drugs prepared from opium, other than smoking preparations were allowed to be possessed by private individuals up to a limit of one tola of crude opium contained therein. The limit of individual and collective possession for smoking preparations was, as stated above $\frac{1}{4}$ to $\frac{1}{2}$ tola respectively.

26. *Import.*—Foreign opium could be imported by sea into the port of Bombay, in whole or half chests, for re-exportation after transhipment or in the same bottom, on payment of small transhipment or re-export fee. Every transhipment of Persian or Turkish opium was referred to the Government of India before it was allowed by the Collector of Customs, Bombay. Opium could also be imported (by means other than that of the post) otherwise than in whole or half chests for re-exportation on payment of full tariff duty and subject to any special orders passed by the Opium Commissioner as to its subsequent possession and disposal.

Import of opium by land was allowed only :—

(*a*) for issue (by Government) to licensed vendors or Indian States; and

(*b*) in the case of through-rail consignments for other parts of British India, etc., which enter Bombay territory.

27. *Opium offences.*—Opium offences decreased from 366 to 282. Of these 267 were tried in British territory and 15 in Indian States, against 333 and 33 respectively tried in the previous year. In 1912-13 the number of cases investigated under the Opium Act were 241. Cases of illegal possession during the year under review were 188 against 261 in the previous year, and those of illegal import 59 against 66. The contraband opium seized amounted to 129 seers, of which 113 seers were seized in British territory and 16 seers in Indian States.

28. *Average Consumption.*—Calculated on the provisional figures of the census of 1931, the opium consumption in the Presidency proper for 1930-31, 18,225 seers worked out to 0·99 seers per 1,000 of population. In 1929-30 the opium consumption per 1,000 of population was 1·3 seers and in the year 1912-13, 2·7 seers.

29. *Measures to check the administration of opium to children.*—During the year under report the Baby and Health Week Association, Bombay Presidency, exhibited as usual many lantern slides and films warning mothers against the danger of drugging their children with opium. These films and lantern slides were exhibited in about 102 towns and villages, in the course of the Baby Week celebrations. They have no doubt an educative value and may gradually bring about a change in existing practices. 89 centres were also supplied with popular literature on Public Health and Child Welfare. The Lady Inspector of Factories also availed herself of every opportunity of convincing women employed in mills and factories of the evil effects of opium and of inducing them to stop administering it to children. These activities no doubt had some instructive value, and probably contributed to a decline in the sales of opium.

CHAPTER III.

SIND.

30. *Revenue.*—The Excise opium revenue for the year 1930-31 was Rs. 5,13,501 of which Rs. 2,83,814 represented the gross receipts on issues of Excise opium (*i.e.*, cost price *plus* gain on sale-proceeds). The balance was derived from vend fees. In 1929-30 the revenue under this head amounted to Rs. 5·37 lakhs compared with Rs. 3·68 lakhs during the year 1912-13.

31. *Supply.*—The cultivation of the poppy was prohibited in Sind. Supplies of opium were obtained from the Government Factory at Ghazipur in the United Provinces. Opium was imported by Government in chests containing 60 cakes of one seer (two lbs.) each and deposited at treasuries and sub-treasuries. The duty which was credited to Provincial revenues was fixed at Rs. 10 per seer. The cost price of the drug was notified by the Government of India from time to time.

32. *Issues to licensed vendors.*—Licensed opium vendors obtained their supplies by indent on the local treasury or sub-treasury paying a price which included the duty on and the cost price of the drug and a margin which was credited to the Provincial revenue as gain on sale. The issue price in force in 1930-31 was Rs. 60 per seer.

33. *Retail vend arrangements.*—Retail vend licenses were disposed of at the public auctions held yearly. The total number of shops licensed during 1930-31 was 169 as in the preceding year and as against 246 in the year 1912-13.

34. *Total consumption and average taxation.*—The total sales amounted to 4,522 seers and the total receipts to Rs. 5,13,501 of which Rs. 2,83,814 represented the cost price *plus* duty and gain on the sale of Government opium and Rs. 2,29,687 the receipts from license fees, etc. The incidence of taxation was Rs. 113·55 (vend fee Rs. 50·79, cost price and gain including duty on sale Rs. 62·76). For the total sales and average taxation per seer of opium during the years 1912-13 and 1929-30, please see Statements I and IV.

35. *Druggists' licenses.*—Druggists and medical practitioners were allowed under license from the Collector to retail opium and its preparations (other than smoking preparations) for medical purposes and could for this purpose possess opium in larger quantities (the maximum being fixed by the Collector) than that allowed to the general public. 37 such licenses were issued in 1930-31 as compared with 30 in the preceding year and 31 in 1912-13. The manufacture and sale of morphia and its preparations and derivatives were permitted under special licenses by approved medical practitioners, chemists, and druggists only. The number of such licenses issued in 1930-31 was 41 against 34 in the preceding year and 30 in the year 1912-13.

36. *Opium Rules.*—The Bombay Opium Rules provided for the issue of licenses for the preparations and vend of drugs prepared from opium (other than smoking preparations) on conditions prescribed by the Commissioner with the previous sanction of Government. No such licenses were issued in the year under report and in the preceding year. Smoking preparations could not be sold but they can be possessed to the extent of a quarter of a tola by an individual smoker prepared from opium licitly obtained. In the case of

two or more individuals assembled for smoking, the aggregate limit of possession was fixed at half a tola. A revised form of license for the retail sale of balagolis for the Province of Sind was approved in G. R. No. 1485-24, dated the 28th August 1925.

37. *Poppy-heads.*—There were no restrictions on the possession and sale of dry poppy-heads from which the juice has been extracted, but otherwise poppy-heads were subject to the same restrictions as opium.

38. *Private possession.*—The ordinary limit of private possession was one tola of opium including poppy-heads from which the juice had not been extracted. In the case of preparation of opium (other than smoking preparations) possessed by private individuals, the contents of crude opium could not exceed one tola. In the portion of the Tharparkar District lying east of the Eastern Nara Canal, the limit of private possession of crude opium or drugs prepared from opium (other than smoking preparations) was 4 tolas.

39. *Import.*—Foreign opium could be imported by sea into the port of Karachi in whole or half chests for re-exportation after transhipment, or in the same bottom, on payment of a fee of rupee one per chest.

Import of opium by land was allowed only—

(*a*) for issue by Government to licensed vendors;

(*b*) for re-exportation to Indian States if booked through by railway.

40. *Crime.*—72 cases were detected during the year as against 71 in the previous year. Out of these 31 were detected in the Tharparkar District and the rest in other districts of the Province.

41. *Average consumption.*—Calculated on the census figures of 1931 (Provisional) the opium consumption for 1930-31 (4,522 seers) worked out to 1·1 seers per one thousand population. The consumption in Sukkur and Hyderabad Districts was comparatively high. For figures of average consumption of opium per 1,000 during 1912-13 and 1929-30, please see Statement No. 1.

CHAPTER IV.

Bengal Presidency.

42. *Revenue.*—The opium revenue for the year 1930-31 amounted to Rs. 46·42 lakhs, of which Rs. 32·55 lakhs were derived from duty including cost price and the balance from license or vend fees, compared with Rs. 48·22 lakhs in the preceding year and Rs. 23·76 lakhs in 1912-13.

43. *Supply.*—The supply was obtained from the Government Opium Factory at Ghazipur in the United Provinces. The opium was made up into cakes weighing one seer each, 60 of which were packed in a case.

44. *Retail vend and consumption.*—Licenses for the retail sale of opium were settled during the year under the "Bengal Fixed Fee System." The total number of shops settled in 1930-31 was 864 compared with 855 in the preceding year and 891 in 1912-13. The total consumption in 1930-31 was 885 maunds 11 seers excluding 10 maunds 4 seers exported duty-paid to Foreign territories and Indian States as compared with 993 maunds 21 seers in 1929-30 and 1,697 maunds in 1912-13.

The average consumption per 1,000 of the population in 1930-31 was ·76 seer against ·85 seer in 1929-30 and 1·5 seers in 1912-13.

Issues of opium to the retail shops in the Districts of Midnapore, Hooghly, Howrah, the 24-Parganas, Calcutta, Nadia, Murshidabad, Khulna, Bakerganj, Faridpur, Chittagong, Noakhali, Tippera and Jalpaiguri and to a few shops in Jessore, Mymensingh and Rajshahi and one shop each in Bankura and Rangpur were limited to an amount based on the estimated local demand as ascertained by local inquiry and a study of the issues of previous years.

45. *Sale-proceeds and taxation.*—The treasury price of opium was Rs. 91 per seer throughout the whole of the Presidency of Bengal except for some shops of the District of Midnapore near the border of the Province of Bihar and Orissa for which the rate was Rs. 76 per seer. In 1912-13, the treasury price of opium varied from Rs. 29 to Rs. 35 per seer.

The total amount credited to Government on account of sale-proceeds of excise opium during 1930-31 amounted to Rs. 32·55 lakhs including the sale-proceeds of 10 maunds 4 seers exported to Foreign territories and Indian States, giving an average rate of Rs. 90·89 per seer. The sale-proceeds of opium in 1929-30 were Rs. 32·69 lakhs while in 1912-13 there were Rs. 14·80 lakhs.

The receipts from license or vend fees in 1930-31 amounted to Rs. 13·86 lakhs, giving an average of Rs. 39·14 per seer as compared with Rs. 15·51 lakhs in 1929-30 and Rs. 8·96 lakhs in 1912-13.

The total taxation per seer in 1930-31 was Rs. 130·13 against Rs. 120·18 in 1929-30 and Rs. 35·0 in 1912-13.

46. *Druggists' licenses.*—Druggists obtained licenses for the sale of opium and poppy-heads for medicinal purposes only, at a nominal fee of Re. 1 per annum. Their supply for this purpose was limited to one seer of opium and ten seers of poppy-heads at a time or such larger quantity as the Excise Commissioner allowed in any particular case.

47. *Intoxicating drugs, etc.*—Intoxicating drugs prepared from opium (other than smoking preparations) were prepared and sold for medicinal purposes by licensed druggists. They could also be made up, for private consumption, from opium in the lawful possession of the manufacturer, up to a limit of 5 tolas.

Preparations for opium smoking were not permitted to be bought and sold but could be manufactured for personal use only from opium lawfully possessed, and then only to the extent of one tola at a time. Persons assembled together for the purpose of smoking could possess such preparations in a quantity not exceeding 2 tolas in the aggregate. A Bill for the purpose of compulsory registration of opium smokers with a view to the ultimate extinction of the habit was drawn up and was being considered by the Local Government.

48. *Manufacture of medicinal preparations of opium by chemists and druggists.*—The following quantities of opium powder and opium cakes were imported from Ghazipur to Calcutta by the local chemists during 1930-31 for manufacture of medicinal preparations at a special rate of duty: —

	Opium powder at Rs. 15 per lb.	Opium cake at Rs. 11 per lb.
	Lbs.	Lbs.
Messrs. Bathgate & Co.	125	0
Messrs. Smith Stanistreet & Co.	300	0
Dr. Bose's Laboratory, Ltd.	0	80
Messrs. Bengal Chemical and Pharmaceutical Works, Ltd.	240	0
Messrs. B. K. Paul & Co.	59	171
Messrs. H. S. Abdul Gunny & Co.	0	5
Messrs. Union Drug Co., Ltd.	40	0
TOTAL .	764	256
against .	676	188

in the preceding year.

49. *Private possession.*—The ordinary limit of private possession was 1 tola of Excise opium throughout the Presidency of Bengal except the colonization area in the Sundarbans in the District of Bakerganj where the limit was ¼ tola, and 5 seers of poppy-heads. Morphia drugs could only be possessed on the prescription of an "approved practitioner."

50. *Import.*—The restrictions on the import of opium and its preparations continued in force and the import procedure prescribed by the League of Nations was enforced. Medicinal preparations containing opium or morphia which were exempted from other excise restrictions were subjected to the import certificate system to meet the requirements of the International Geneva Opium Agreement and Geneva Dangerous Drugs Convention of 1925. A chemist or druggist or any other person desiring to import foreign opium and preparations including morphia drugs and medicinal opium could only do so after obtaining an import authorisation and an import certificate in the form prescribed by the League of Nations from the Commissioner of Excise and after giving an undertaking that the drug to be imported was intended exclusively for medicinal purposes. No fee was charged for such authorisation and it covered the import as well as the transport of the drugs to the place

of business of the importer. Apart from the above, import into the Presidency was not allowed except on behalf of Government.

51. *Opium offences.*—The total number of persons convicted for offences relating to opium during the year was 93 compared with 173 in 1929-30 and 272 in 1912-13. The total quantity of contraband opium seized during the year was 29 maunds 26 seers against 36 maunds 17 seers during 1929-30.

The following statement summarises the cases in which opium seized during the year 1930-31 was traced to have been smuggled from outside Bengal.

Province or State of origin.	Number of seizure.	Quantity seized.
		Md. Sr. Ch.
Rajputana (Kotah State)	1	0 24 0
United Provinces	1	0 15 0
Gwalior	2	0 10 0
Nepal	2	0 12 0
Cooch Behar	1	0 2 0
Mayurbhanj State	1	0 0 4-½ tola.
Bihar and Orissa	1	0 7 0
Delhi	3	10 27 0
Punjab	1	1 22 0
TOTAL	..	13 39 4-½ tola.

52. *Administrative changes and reforms.*—The following administrative changes were sanctioned and came into effect from 1st April 1931—

(i) The treasury (selling) price of Excise Opium was fixed at Rs. 91 per seer throughout the Presidency except for some shops of the district of Midnapore close to the border of the province of Behar and Orissa where the rate was fixed at Rs. 76 per seer, and the retail price of the drug for the consumer was fixed at Rs. 150 per seer throughout the Presidency except in the above shops of the Midnapore district where it was fixed at Rs. 135 per seer.

(ii) The limit of individual private possession of Excise opium was reduced from 3 tolas to 1 tola (180 grains) and the sale of excise opium by licensed vendors to the extent of more than 1 tola (180 grains) to any private person on the same day was prohibited throughout the Presidency except in the colonisation area in the Sundarbans in the district of Bakerganj where the limits of retail sale and private possession were fixed at ¼ tola (45 grains).

CHAPTER V.

BURMA.

53. *Revenue.*—Excluding the cost of production (at Rs. 25-3-0 per seer) of the Benares opium supplied, but including the sale-proceeds of confiscated contraband opium sold to licensed vendors, the total opium revenue for the year 1930-31 amounted to Rs. 34,02,000, of which Rs. 34,01,000 (excluding special license fees) were derived from duty and sale-proceeds of excise and confiscated opium. In 1929-30, the total receipts from opium amounted to Rs. 36·92 lakhs, against Rs. 42·27 lakhs in the year 1912-13.

54. *Special conditions of opium traffic in Burma.*—The opium traffic was carried on in Burma under special conditions and restrictions, owing to the fact that the possession and consumption of opium for ordinary purposes were only permitted to Non-Burmans and to a limited number of Burmans who had been specially registered as opium consumers in Lower Burma—*see* paragraph 58 below.

55. *Opium-Smoking.*—Special precautions were taken against the spread of the opium-smoking habit which is considered to be more insidious and harmful than the habit of eating opium. The effect of certain changes made in 1924 in the Burma Opium Rules was to prohibit the possession of " prepared " opium by any person other than registered opium smokers except in the Bhamo and Myitkyina districts and in the Backward Tracts of Burma notified for the time being under section 52-A (2) of the Government of India Act. The register of opium smokers was closed to new entrants on the 8th July 1924. The sale of prepared opium has been discontinued since 1921-22.

56. *Cultivation.*—The cultivation of the poppy was absolutely prohibited by law throughout Burma, except in areas administered under the Kachin Hills Regulation, where cultivation was only permissible under license. The issue of licenses was restricted. Supplies were obtained from the Ghazipur Factory, supplemented by such confiscated contraband opium as was found on examination to be fit for consumption.

57. *Possession.*—(i) Burmans in Upper Burma could not possess opium except for medicinal purposes.

(ii) Burmans in Lower Burma, who had not been registered, could not possess opium except for medicinal purposes.

(iii) Non-Burmans and registered Burmans could possess opium for private consumption, provided that they had bought it from a licensed retail vendor.

(iv) Travellers of distinction entering Burma from the Shan States could possess opium produced in the Shan States which they had brought with them for their consumption.

(v) Medical practitioners could possess opium.

(vi) Persons to whom special licenses had been granted (pharmacists, doctors, tattooers and others) could possess opium in accordance with these licenses.

The ordinary limit of private possession was that prescribed for retail sale, *viz.*, three tolas of opium (other than opium used for medicinal purposes),

six tolas of medicinal preparations; and five seers of poppy-heads. The possession of morphia and its compounds by private individuals was allowed only under medical prescription, but an approved practitioner could possess for use in his practice but not for sale morphia drugs containing not more than 60 grains of morphine.

58. *Registration of Burma opium consumers in Lower Burma, etc.*—In 1893, it was decided to extend the prohibition of the use of opium (except for medicinal purposes) by Burmans, which had always been enforced in Upper Burma to Lower Burma. In order to avoid inflicting hardship on Burmans who had become habituated to the use of the drug, notices were issued in March 1893, to the effect that, after the new system had been introduced, no Burmans, except such as had registered themselves, would be permitted to possess opium, except for medicinal purposes; that all Burmans of 25 years and upwards who desired to continue the use of opium must register themselves, and that Burmans under 25 years of age were not permitted to register themselves. The rules provided that the names of registered consumers should be entered in Township Registers, and that extracts from these registers containing the names of registered consumers from each village or ward, should be given to the headman concerned. Every headman was thus acquainted with the names of registered consumers in his jurisdiction. A combined register for the whole of each district was also kept by the Deputy Commissioner. Each registered consumer was furnished with a certificate of registration. The rules further provided for the removal from the register of the names of consumers, who desired to have their names removed or who had died, and for the transfer from one register to another of consumers who changed their place of residence. These registers were subsequently re-opened during 1900—1903 for the registration of persons who were eligible for registration in 1893 but who omitted to get themselves registered at that time. This was found necessary, as the 1893 registration was defective and the existence of a large number of persons who ought to have been registered but were not, and could not thus obtain opium by licit means, promoted smuggling. In 1924-25 registration was opened in Myungmya district to Burmans who were found after careful enquiry to require opium for medicinal purposes. This experiment proved successful and has since been extended to Kyaukpyu, Bassein, Tharrawaddy, Akyab and Prome districts.

In Upper Burma, no Burman was allowed to purchase opium and (as in the Lower Province) sales were ordinarily restricted to three tolas at a time to one purchaser. Non-Burman consumers residing at a distance from licensed shops could, however, under cover of special licenses and subject to certain special restrictions, purchase opium to the extent of 10 or 20 tolas, according to the distance of their places of residence from the licensed shops.

59. *Rates of issue to licensed vendors.*—Excise opium was supplied by Government to District Treasuries and was issued to licensed vendors at rates ranging from Rs. 164 to Rs. 187-8-0 per seer in Lower Burma, and from Rs. 144 to Rs. 182 per seer in Upper Burma. In 1912-13, the rates at which Bengal Excise opium was issued to District Treasuries and licensed vendors ranged from Rs. 40 to Rs. 95 per seer in Lower Burma, including the Thayetmyo district, and from Rs. 50 to Rs. 90 per seer in Upper Burma.

Confiscated Excise opium was issued to vendors in or near Rangoon at the same rates.

Confiscated foreign opium was issued to licensed vendors in the frontier districts of Bhamo, Katha, Myitkyina, Upper Chindwin and Lower Chindwin at rates ranging from Rs. 30 to Rs. 150-8 per seer.

60. *Vend arrangements.*—In 1930-31, there were 121 licensed opium shops in Burma, the same number as in 1929-30, against 124 in 1912-13. The right to sell in these shops was given to vendors selected by the Deputy Commissioner of the district subject to the Divisional Commissioner's approval. The auction system which formerly prevailed, was given up in 1902 in Lower Burma and in 1904 in Upper Burma, as the high prices paid for the shops tended to promote dealings in smuggled opium. Sales were conducted under the eye of a resident Excise Officer and the shops were in Government buildings or in isolated premises.

Opium was issued to licensed vendors at the rates specified in paragraph 59. The opium was retailed by the licensees at a fixed price of Rs. 2-6-0 per tola (Rs. 190 per seer) in Lower Burma. In Upper Burma the retail price was generally Rs. 2-4-0 per tola, but this rate was reduced in areas which afforded special facilities for smuggling. In 1912-13, the fixed price at which the licensees retailed opium was generally Rs. 1-4-0 per tola (Rs. 100 per seer) for raw opium and Rs. 1-9-0 per tola (Rs. 125 per seer) for prepared opium. Special rates for Frontier districts were Re. 1 in Myitkyina and Bhamo; Rs. 1-4-0 for eight shops and Re. 1 for two shops, in Katha. It may be mentioned that, apart from the restrictions imposed on retail sales by the ordinary limit of private possessions of opium, it was further required that the amount of retail sales should, in the case of each consumer, be restricted with reference to his means and his personal consumption.

The working of the special arrangements made for the prevention of opium consumption by Burmans, except by registered persons in the Lower Province, required large preventive establishments. The cost of these in 1930-31 was Rs. 1,22,701 a month.

61. "*Medical practitioners*" that is persons who had a recognised diploma and practised medicine according to European methods could be licensed to possess such quantities of opium and its preparations as they required for the purposes of their profession. "Doctors" (meaning persons who practise medicine according to Asiatic methods), pharmacists and tattooers had to take out yearly licenses to deal in the drugs in question. The sale of morphia and its compounds was, however, permitted only by dealers and chemists specially licensed in that behalf. Tattooers could not sell opium or its preparations of any kind, but could use the drugs (other than morphia and its compounds) in their operations. The license fees were Rs. 10 for a pharmacist, Rs. 5 for a doctor and Rs. 3 for a tattooer.

Two hundred and fifty-five of these special licenses were issued in 1930-31. In the preceding year the number of such licenses was 347 against 316 in the year 1912-13.

62. *Consumption and average taxation.*—Inclusive of confiscated contraband opium disposed of to licensed vendors, the total consumption in 1930-31 amounted to 558 maunds, on which Rs. 34,01,000 were realized by way of duty and gain on sale-proceeds of excise and confiscated opium. The average taxation per seer was thus Rs. 152·3 (duty).

In 1929-30 the total consumption of opium amounted to 608 maunds, against 1,192 maunds in the year 1912-13 and the average taxation per seer during these years amounted to Rs. 151·9 and Rs. 78·0 (duty), respectively.

The average consumption of opium per 1,000 of the population in 1912-13, 1929-30 and 1930-31 was 4·5, 2·1 and 1·9 seers, respectively.

The quantity of confiscated contraband opium found fit for use and disposed of to licensed vendors amounted to about 52 maunds in 1930-31, against 57 maunds in the preceding year and 35 maunds during the year 1912-13.

63. *Poppy-heads.*—Poppy-heads were retailed by medical practitioners, licensed pharmacists and Burman doctors for medicinal purposes.

64. *Import.*—(*a*) Opium could be imported by sea (by means other than that of the post) into Burma, by a medical practitioner or pharmacist.

On opium thus imported by medical practitioners and pharmacists a duty of Rs. 24 a seer was levied under Schedule III of the Indian Tariff Act, 1894.

(*b*) Opium could be imported by land by travellers of distinction entering Burma from the Shan States. Such persons were permitted to bring a small quantity of opium into Burma for their private consumption and not for sale or barter.

65. *Smuggling and seizures of opium and the Shan States Opium Order of 1923.*—Since 1918-19 there has been a big increase in seizures of contraband opium as exhibited in the following table :—

	Seizures in seers.
1918-19	894
1919-20	1,335
1920-21	2,957
1921-22	2,755
1922-23	2,378
1923-24	3,355
1924-25	3,436
1925-26	7,913
1926-27	4,748
1927-28	4,695
1928-29 (Revised figure)	4,890
1929-30	6,252
1930-31	9,126

Since the passing of the Shan States Opium Order, 1923, considerable progress has been made towards the effective control of opium cultivation and consumption. The greater part of the so-called "Shan" opium, which finds its way into Burma, is really opium from Yunnan.

The prevalence of cheap illicit opium on the Chinese frontiers made it necessary to take steps to strengthen the preventive force in the frontier districts. This was done in March 1929.

66. *Number of Opium Smokers.*—The total number of registered smokers throughout the province on 31st March 1931 was 10,597 Chinese 214 Burmans and 181 Indians.

67. *Offences and convictions under the Opium Act.*—It will be seen from paragraph 65 above that the amount of opium seized in 1930-31 increased by 30 per cent. The number of arrests (2,957 in 1930-31 showed a decrease of 665 or 18·4 per cent. from the previous year's figures. The percentage of convictions to arrests was 80. In Rangoon seizures amounted to 93,605 tolas of opium. In 1912-13, there were 2,959 persons arrested and 2,481 convicted for offences relating to opium. The percentage of convictions to arrests during that year was 83·8. The total quantity of opium seized during 1912-13 was 121,840 tolas.

68. Seizures of morphia in 1930-31 amounted to 21,133 grains, against 9,978 grains in the preceding year. There was no demand for Morphia except in Rangoon, and even in Rangoon the demand was unimportant.

CHAPTER VI.

Bihar and Orissa.

69. *Revenue.*—The revenue from opium for the year 1930-31 including treasury price Rs. 5,56,110 on issues to Foreign and Feudatory States, amounted to Rs. 31,73,731 of which Rs. 24,95,160 were derived from the treasury price and the balance from license fees. In 1929-30 the total revenue from this drug amounted to Rs. 35,74,106 against Rs. 12,15,451 in the year 1912-13.

70. *Supply.*—The supply was obtained from the Opium Factory at Ghazipur. The opium was made into cakes weighing one seer each, 60 of which were packed in a case. It was supplied direct from the Ghazipur Factory to district and sub-divisional treasuries for sale to licensed vendors.

71. *Treasury price.*—During 1930-31, opium was sold from the district and sub-divisional treasuries at a fixed price of Rs. 90 per seer to licensed vendors and licensed druggists only. The above rate included the cost price of opium which was taken at Rs. 21-10-0 per seer. The total quantity of opium sold in 1930-31 was 693 maunds and 4 seers including 154 maunds and 19 seers issued to the Feudatory States, etc., and the sale-proceeds amounted to Rs. 24,95,160 giving an average rate of Rs. 90 per seer (including cost price). The average rate of duty per seer in 1929-30 was Rs. 88·1 (including cost price). against Rs. 19·4 excluding cost price in the year 1912-13.

72. *Retail vend and total average taxation.*—Licenses for the retail sale of opium were settled during the year, in all the districts of the Province, under the " sliding scale " system, according to which the license fees of each shop were paid on the actual consumption during each month, leaving a sufficient margin for the vendor's profit. The rate of profit per seer under this system decreased in inverse ratio to consumption, so that the temptation to push up sales unduly was minimised. The total number of shops settled in 1930-31 was 509 and the receipts from license fees amounted to Rs. 6,78,571. In 1929-30 the number of shops licensed to retail opium was 506, against 563 in 1912-13, and the revenue from license fees during these years amounted to Rs. 7,52,596 and Rs. 3,24,645 respectively. On a consumption of 538 maunds and 25 seers, the license fees gave an average taxation of Rs. 31·4 per seer. The total taxation exclusive of the cost price per seer was thus Rs. 68·3 plus Rs. 31·5 or Rs. 99·8 per seer. In 1929-30 the quantity of opium consumed in the province was 604 maunds and 22 seers, against 926 maunds in 1912-13. In 1929-30 and 1912-13, the total taxation per seer of opium was Rs. 97·1 (Rs. 31·1 from license fees, and the balance from duty), and Rs. 28·1 (Rs. 8·7 from license fees and the balance from duty), respectively.

The consumption of opium on shop premises was forbidden.

73. *Druggists' licenses.*—Druggists were granted permits for the sale of opium, preparations thereof (other than those used for smoking the sale of which was absolutely forbidden) and poppy-heads for medicinal purposes

only, on payment of a nominal fee of Re. 1 per annum. The supply for this purpose was ordinarily limited to one seer of opium, one seer of preparations of opium not being smoking preparations and 10 seers of poppy-heads. In 1930-31, there were 245 druggists' licenses for the retail sale of opium and its preparations, against 223 in the preceding year and 121 in 1912-13. The druggists obtained their supplies from certain specified sources only, *viz* :—

(*a*) opium, by purchase from a licensed retail vendor or a Government treasury or, with the sanction of the Collector, from another licensed druggist on the expiry of the latter's permit, or by import from foreign countries under a permit from the Excise Commissioner ;

(*b*) preparation of opium, not being smoking preparations, by purchase from another licensed druggist, or by manufacture on their own account from opium lawfully possessed by them, or by import from foreign countries under a permit from the Excise Commissioner ;

(*c*) poppy-heads, by purchase from a licensed retail vendor or another licensed druggist under the conditions mentioned in clause (*a*) above. As already stated, sales by licensed druggists were permitted for *bona fide* medicinal purposes only. They could not ordinarily be in quantities exceeding those allowed for private possession (paragraph 76 below) but sales to other licensed druggists could be made in excess of those quantities under the conditions mentioned above. Separate licenses were issued for the sale of morphia drugs by dealers and chemists in such a manner as was specified in their licenses.

No permit was required for the sale by qualified medical practitioners of medicinal preparations containing opium, except morphia and preparations thereof. The expression " qualified medical practitioners " has been defined in the Provincial Opium Rules as meaning only—

(i) any person registered as a medical practitioner under the Medical Act, 1858, or any Act of Parliament amending the same, or under any law for the registration of medical practitioners for the time being in force in any part of British India, or

(ii) any person registered as a dentist under the Dentist's Act, 1878, or any act of Parliament amending the same, or

(iii) any person possessed of qualifications which render him eligible for registration as a medical practitioner or dentist, as the case may be, under the Medical Act, 1858, the Dentist's Act, 1878, or any Act of Parliament amending the same Acts, or under any law for the registration of medical practitioners or dentists for the time being in force in any part of British India and approved by the Collector for the purpose of these rules or of corresponding rules for the time being in force in any part of British India ;

(iv) any other person engaged in medical, dental or veterinary practice and approved by the Excise Commissioner for the purpose of these rules or corresponding rules for the time being in force in any part of British India.

74. *Intoxicating drugs.*—The manufacture and sale of intoxicating drugs prepared from opium (other than smoking preparations) by licensed druggists were permitted for medicinal purposes, as stated in the preceding paragraph. The manufacture was also allowed for private consumption, from opium in the lawful possession of the manufacturer, up to a limit of three tolas, except morphia and its preparations of which private manufacture was not allowed.

The sale of smoking preparations was not permissible; but they could be privately manufactured by the smoker from opium in his lawful possession, and then only in quantities not exceeding half a tola at a time.

With a view to regulating the smoking of opium in the Province, the Bihar and Orissa Legislative Council passed a bill, intending to prohibit opium smoking directly and to make an exception only in favour of registered addicts, on the 20th January, 1928. The Act came into force from 1st January, 1929, 4,020 persons were registered under the Act up to 31st December, 1930.

Certain recognised medicinal preparations, which contained opium in very small quantities, were exempt from the restrictions imposed by the rules.

75. *Poppy-heads.*—No separate licenses were issued for the sale of poppy-heads during the year 1930-31. They could be retailed by licensed druggists for medicinal purposes only.

76. *Private possession.*—The ordinary limit of private possession was one tola and a half of Excise opium and ten tolas of poppy-heads. Morphia and its preparations could be possessed in such quantity as was at one time dispensed and sold under a qualified medical practitioner's prescription. Smoking preparations, which had been made by an individual for his personal consumption from opium in his lawful possession, could be possessed up to half a tola, or, in the case of five or more persons assembled together for the purpose of smoking, up to two and a half tolas.

77. *Import.*—Opium, alkaloids of opium, or any intoxicating drugs made from the poppy, or any preparation or admixture thereof, could be imported by sea or by land from outside British India only by means other than the post, and only by persons who had obtained a permit for the purpose from the Excise Commissioner. Persons coming into Bihar and Orissa were allowed, subject to a definite restriction as to quantity, to retain possession of opium which they had with them for their personal consumption. Otherwise import of opium into the Province was not allowed, except on behalf of the Government.

78. *Offences and convictions.*—The number of cases of smuggling of opium in 1930-31 was 11 against 28 in the preceding year, the total seizures being 19 seers against 4 maunds and 5 seers in the previous year. The total number of persons convicted for offences against the Opium Act was 33, against 78

in the year 1929-30 and 81 in 1912-13. The statement below shows some important seizures of opium smuggled into the Province—

Alleged place of origin.	Quantity. 1929-30. Seers.	Seized. 1930-31. Seers.
Malwa	85	19
Nepal	72	..
Afghan	6	..
Orissa States	2	..
TOTAL	165	19

The decrease in smuggling from Nepal was due chiefly to the stoppage of poppy cultivation in that territory.

79. *Average consumption.*—Calculated on the census figures in 1921, the consumption in 1930-31 (538 maunds and 25 seers) worked out to 0·63 seer per 1,000 of population. It was highest in the Orissa division. In 1929-30 the average consumption of opium per 1,000 was 0·71 seer, against 1·1 seer in 1912-13.

CHAPTER VII.

United Provinces of Agra and Oudh.

80. *Revenue.*—The total opium revenue for the year ending 31st March 1931 amounted to Rs. 22·22 lakhs of which Rs. 10·25 lakhs were derived from duty. In 1929-30 the total opium revenue amounted to Rs. 22·91 lakhs of which Rs. 10·38 lakhs were realised from duty. The total opium revenue for 1912-13 amounted to Rs. 11·99 lakhs of which Rs. 8·18 lakhs were derived from duty.

81. *Supply.*—The supply was obtained from the Government factory at Ghazipur. Opium was sold at all the district treasuries and certain specified sub-treasuries to licensed vendors and licensed druggists in half seer and one seer cakes at a fixed price. The cost price of opium was credited to Central Revenues as soon as an issue was made from the factory.

The inhabitants of certain portions of Jaunsar Bawar Pargana in the hill country of Dehra Dun district were permitted to cultivate poppy and to extract opium for private use. It was however the intention of Government to prohibit cultivation, and the matter will be determined when the revision of settlement in that Pargana takes place which is expected to be in 1934. Meanwhile the district officer has been instructed to see that the area does not increase.

82. *Issue price, duty and consumption.*—Licensed vendors and licensed druggists were supplied during the year with full seer cakes at Rs. 70 and half seer cakes at Rs. 35. Rs. 21-10 per seer of this price represented the cost price of the article, and the balance (Rs. 48-6-0) represented the Excise duty. In 1912-13, the price at which farmers, non-official licensed vendors and licensed druggists were supplied, varied from Rs. 18 to Rs. 22 for full seer cakes of opium of this price Rs. 8½ were credited to ' opium ' revenue and the balance represented the ' Excise ' duty.

Opium was supplied from treasuries at cost price (Rs. 22-7 per seer in 1929-30 and Rs. 8½ per seer in 1912-13) to District Board and Charitable Dispensaries on a certificate of the Civil Surgeon.

The Rampur State was supplied from the Moradabad treasury with 20 maunds of Excise opium at the cost price (Rs. 21-10 per seer) and as much more as the State desired to purchase, at Rs. 67 per seer. The Benares State got 500 seers of opium at cost price direct from the Opium Factory at Ghazipur.

The total quantity of opium sold in the year ending 31st March 1931 was 529 maunds, against 546 maunds in 1929-30 and 1,609 maunds in 1912-13. The duty credited to Excise in 1930-31 was 10·25 lakhs compared with Rs. 10·38 lakhs in 1929-30 and Rs. 8·18 lakhs in 1912-13.

83. *Retail vend and total incidence of taxation.*—The total number of shops for the retail vend of opium in 1930-31 was 926. Rs. 7·36 lakhs were realised as license fees from these shops on a total issue of 529 maunds which gave an incidence of Rs. 34·8 per seer. In 1929-30 the number of shops for the retail

vend of opium was 921 against 1,094 including official vend in 1912-13. The receipts from license fees in 1929-30 amounted to Rs. 7·63 lakhs against Rs. 3·81 lakhs in 1912-13. The incidence of licence fees per seer of opium in 1929-30 amounted to Rs. 34·9 against Rs. 5·9 in 1912-13. Licensees were selected and fees assessed in the same manner as in the case of shops selling country spirit and hemp drugs under the graduated surcharge system. The official vend of opium at the treasuries and sub-treasuries was abolished since April, 1st 1922.

84. *Licensed druggists.*—Approved druggists could obtain licences for sale for medicinal purposes only of opium and intoxicating drugs not being preparations used for smoking. In 1930-31, 251 such licences were issued, 30 of which were in Benares, 28 in Lucknow, 23 in Meerut, 21 in Agra, 19 in Allahabad, 18 in Dehra Dun, 13 in Cawnpore. In 1929-30 the number of druggists' licences was 269 against 203 in the year 1912-13.

85. *Manufacture of intoxicating drugs.*—Intoxicating drugs containing opium (other than smoking preparations) could be prepared and sold, for medicinal purposes, by licensed druggists only. Licensed retail vendors sold only the excise opium as issued from the Ghazipur factory. Intoxicating drugs other than morphia and its preparations could be manufactured by any person for domestic use, in quantities containing not more than two tolas in weight of factory opium.

86. Smoking preparations could not be bought or sold but could be prepared from opium lawfully possessed for the consumption of the person so possessing it.

87. *Private possession.*—Any person could possess opium to the extent of two tolas and intoxicating drugs other than preparations used for smoking, containing opium to the extent of two tolas.

88. *Import.*—Import was allowed only on behalf of Government but foreign horse dealers and travellers of distinction entering the United Provinces were allowed to bring with them, under certain restrictions, opium produced out of India and intoxicating drugs, other than morphia and its preparations, produced therefrom, subject in the case of horse dealers to the exception of smoking preparations and to the imposition of a duty of Rs. 2 per seer on the opium, etc., so imported. The rules of import were under the consideration of Government during the year.

The importers of medicinal opium, morphia and preparations of morphia had to obtain import certificates and import authorisations as prescribed by the Geneva Convention 1925. Import of morphia and its preparations from other provinces was permitted by post under certain restrictions.

89. Special rules regarding the sale of morphia and its derivatives by chemists and druggists were brought into force in July 1918. The rules were analogous in the main to those regulating the sale of cocaine and allied drugs. The number of such licences in 1930-31 was 252 against 257 in 1929-30.

90. *Important changes or new legislation.*—The more important administrative changes effected during the year were :—

1. The limit of retail sale of opium was reduced from 3 to 2 tolas.

2. The Dangerous Drugs Act was brought into force in the United Provinces from February 1931.

3. The cost price of opium was reduced by the Government of India from Rs.22-7 to Rs. 21-10 a seer. The rate of duty in the United Provinces consequently increased from Rs. 47-9 to Rs. 48-6 a seer, the issue price remaining at Rs. 70 a seer as before.

4. The rule requiring the entry in a register maintained by opium vendors of names and particulars of persons buying 2 tolas and above of opium was altered so as to include those who purchased only 1 tola or above.

91. *Prosecutions and convictions.*—Cases under the opium Act decreased from 638 in 1929-30 to 524 in 1930-31 or by 17·9 per cent. It was due to the fall in the number of petty cases of illicit import of opium from Delhi and the Punjab by *bonâ fide* passengers who were no longer ignorant of the law. The total number of opium cases in 1912-13 amounted to 342.

There were 49 cases against 70 in 1929-30 under the United Provinces Smoking Act of 1925. This Act was of great assistance in putting down chandu and madak dens.

The United Provinces Government had given an undertaking to the Government of India that in course of time opium smoking was to be suppressed altogether and that in the meantime registration of *bonâ fide* smokers will be insisted upon. The Act was being redrafted on these lines for introduction into the legislature.

Cases of embezzlement by cultivators numbered 12 against 8 in 1929-30.

Illicit traffic in opium still flourished.

Practically almost the whole of the drug seized in these provinces was obtained from the Indian States of Rajputana and Central India and was meant for smuggling into Bengal and Bihar and Orissa whence it was exported to other places in the Far East. The contraband traffic had to pass through some or other districts of these provinces. Smuggling of Factory opium had almost ceased as the prohibitive price of the drug left no margin for profits. Some crude opium still found its way into Bengal and was also used by the consumers in these provinces.

Opium in small quantities was still imported for consumption from the Indian States, the Punjab and Delhi into the bordering districts of the province as it was comparatively cheaper there.

The record seizure of the year was of 4 maunds 25½ seers of opium, for which one of the Excise Inspectors of the Special Staff was responsible. The drug seized was meant to be smuggled into Calcutta and imported from Indian States.

The total quantity of contraband opium seized during the year was 8 maunds and 13 seers against 13 maunds 32 seers last year.

92. Calculated on the census figures of 1921, the opium consumption in 1930-31 (529 maunds) worked out to 0·5 seer per 1,000 of the population. The average consumption of opium per 1,000 of the population amounted to 0·4 seer in 1929-30 as compared with 1·4 seers in 1912-13.

CHAPTER VIII.

PUNJAB.

93. *Revenue.*—The revenue from opium in the Punjab for the year 1930-31 amounted to Rs. 36·34 lakhs, of which Rs. 0·93 lakhs was derived from import and transport duty and acreage taxation, as against Rs. 38·47 and 1·04 lakhs in the preceding year and Rs. 12·24 lakhs and Rs. 6·41 lakhs respectively in 1912-13.

94. *Supply and duty.*—Most of the opium consumed in the Punjab was Excise Opium from the Government Opium Factory at Ghazipur in the United Provinces. 1,763 seers of Hill Opium grown in Kulu Sub Division in Kangra district, and Kot Khai tahsil in Simla district were consumed. Although opium grown in the Hill States under the control of the Punjab Government or the Agent to the Governor-General, Punjab States, could lawfully be consumed in the Punjab, no such opium was imported in 1930-31 into the Punjab for licit consumption. A transport duty of Rs. 46 for Kulu Opium and Rs. 47 for Kot Khai Opium and an import duty of Rs. 47 for Hill States opium per seer was levied on all Hill Opium consumed in the Punjab. These duties will be enhanced to Rs. 52 from April 1st, 1932. Consumption was only permitted in the division of Jullundur and the districts of Lahore and Amritsar. After April 1st, 1932, consumption will be confined to the districts of Kangra, Hoshiarpur, Jullundur, Ferozepore and Amritsar. Most of the Hill Opium consumed in the Punjab found its way to Ferozepore district, and even there it was rapidly losing ground to the purer and more potent Excise Opium produced at Ghazipur. Large quantities of Hill Opium were smuggled from the Hill States into the Punjab, and into the Punjab States in the plains where the cultivation of poppy was not allowed. It released large quantities of Excise Opium for smuggling to Calcutta and the Far East. Malwa Opium was also smuggled in large quantities into the districts of the southern Punjab from the States of Rajputana.

95. *Poppy heads.*—The cultivation of poppy for the production of poppy heads only (*post*) was permitted in Jullundur district and Hoshiarpur tahsil, where an acreage duty was levied. In 1929-30 this stood at Rs. 8 per acre. On September 1st, 1930, it was raised to Rs. 12 and on October 1st, 1931, to Rs. 24 per acre. *Post* was used as a cheap substitute for opium and its use was increasing. The average annual acreage from 1925 to 1931 was 1,059 acres as compared with 590 from 1920 to 1925 and 329 from 1915 to 1920.

96. *Arrangements for vend.*—Wholesale vend licenses, for which a fee of Rs. 16 was charged, cover the purchase of opium or poppy heads from licensed cultivators. Excise Opium was issued direct from treasuries to retail vendors, who obtained their licenses by public auction held at the same time as the auction of liquor licenses. The receipt from license fees in 1930-31 was Rs. 10·85 lakhs as against Rs. 11·52 lakhs in the preceding year and Rs. 5·83 lakhs in 1912-13.

97. *Total consumption, average taxation, and retail price.*—The total consumption of Excise and Hill Opium amounted to 872 and 44 maunds in 1930-31 as against 923 and 51 maunds in the previous year. The issue price

of Excise Opium from treasuries was Rs. 70 per seer, of which Rs. 21-10 was for the cost of production charged by the Opium Factory at Ghazipur and Rs. 48-6 was the duty. The maximum retail price was fixed at Re. 1-4 per tola. The number of wholesale and retail vendors was 43 and 664 in 1930-31 as against 53 and 671 in the previous year, and 103 and 902 in 1912-13.

98. *Druggists' licenses.*—Licenses were issued without fee by the Collector for the retail vend of opium for medicinal purposes only. 145 licenses were issued in 1930-31 as against 161 in the previous year and 278 in 1912-13.

99. *Limit of private possession.*—The ordinary limit for private possession without a license was two tolas of opium, two seers of poppy heads and half a tola of preparations of opium made for smoking. Morphine and its compound could only be possessed up to the limit detailed on a prescription. Opium had to be prepared for smoking by the smoker himself.

100. *Opium Smoking Act.*—The smoking of opium in company was prohibited in all municipalities and cantonments under the Punjab Opium Act, since April 1st, 1924. 55 persons were arrested in 1930-31 as compared with 47 persons in the previous year.

101. *Import.*—Raw opium could only be imported by licensed vendors and medicinal opium and medicinal preparations containing opium could only be imported under the authorisation of the Financial Commissioner.

102. *Average consumption.*—The average consumption of opium in the Punjab in 1930-31 worked out to 1·7 seers per thousand of the population. The highest consumption was recorded in Ferozepore district, where, especially in Moga tahsil and Nathana sub-tahsil, the Sikh cultivators were much addicted to it. They are, however, a race of exceptional vigour and generally speaking do not appear to suffer from this indulgence. Any further restriction would tend to encourage an increase in the consumption of country spirit, which would certainly result in an outburst of violent crime.

CHAPTER IX.

Central Provinces and Berar.

103. *Revenue.*—Including cost price of opium, the opium revenue for the year 1930 amounted to Rs. 34,94,000*, of which Rs. 19,68,000, were derived from issue price † and the balance from license fees. In 1929, the Opium revenue amounted to Rs. 38,24,000, against Rs. 19,28,000 in 1912-13. The receipts from issue price in 1929 were Rs. 22,27,000, compared with Rs. 11,20,000 (duty only) in 1912-13.

104. *Supply and duty.*—Cultivation of the poppy was not permitted in the Central Provinces and Berar. Opium was supplied from the Government Factory at Ghazipur in the United Provinces to the treasuries and excise warehouses. The cost price of opium was reduced from Rs. 22-7-0 to Rs. 21-10-0 per seer throughout the province, with effect from 1st April 1930. The issue price was fixed at Rs. 90 per seer throughout the province, with effect from 1st January 1929 and remained unchanged during 1930. In 1912-13 opium was issued to licensed vendors at Rs. 27-8-0 a seer and the cost price of opium was Rs. 8½ a seer.

105. *Privileged issues to Feudatory Chiefs.*—District treasuries in the Central Provinces also supplied the Feudatory Chiefs of the Province, who had agreed to obtain all the opium required in their territories in this way. The issue price charged to these States was Rs. 5 a seer less than that fixed for British districts, that is, for Rs. 85 a seer, except in the case of the five States ‡ transferred from Bengal in 1905, which were charged the full price of Rs. 90 a seer.

The total issues in 1930 amounted to 478 maunds to retail dealers and 72 maunds to Feudatory Chiefs against 551 maunds to retail vendors and 71 maunds to Feudatory Chiefs in the preceding year and 1,362 maunds to retail vendors and 153 maunds to Feudatory Chiefs in 1912-13.

106. *Retail vend and average taxation.*—Shops for the retail vend of opium were sanctioned in specified localities, and the right of selling therein was disposed of during the year by auction, by separate shops. The total number of shops sanctioned in 1930 was 809 against 853 in 1929 and 1,047 in 1912-13; and the license fees amounted to Rs. 15,26,000 in 1930 against Rs. 15,97,000 in 1929 and Rs. 8,08,000 in 1912-13. On a consumption of 478 maunds in 1930, the revenue from license fees gave an average taxation of Rs. 79·9 per seer; adding issue price the general average taxation on licit opium consumed in the province comes to Rs. 169·9 per seer. In 1929 the total average taxation per seer of licit opium amounted to Rs. 162·5 (Rs. 72·5 from vend fees) against Rs. 33·8 (Rs. 14·8 from vend fees) in 1912-13.

107. *Druggists' licenses.*—Under the opium rules in force in the Central Provinces and Berar druggists could be licensed by the Deputy Commissioner of a district to retail (subject to a maximum limit of stock) opium and its

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* The statistics of revenue are in each case given to the nearest thousand rupees.

† Including cost price of opium referred to in paragraph 108 and issue price on issues to the Feudatory Chiefs referred to in paragraph 109.

‡ Jashpur, Sirguja, Udaipur, Koria and Changbhakar.

preparations (other than those used for smoking) and poppy-heads* for medicinal purposes only. Nineteen such licenses were granted in the year 1930 as in 1929 against 2 in 1912-13.

108. *Intoxicating drugs.*—Intoxicating drugs prepared from opium, and not being smoking preparations, could be prepared and sold for medicinal purposes only by licensed druggists. Private persons could prepare non-smoking preparations of opium (other than morphia and its preparations) for their own use from opium in their lawful possession, to the extent to which they were authorized to possess it (*vide* paragraph 110).

Smoking preparations could not be bought or sold, and could be manufactured by the smoker for his own use from opium of which he was lawfully in possession, and then only to the extent of 30 grains at a time.

109. *Poppy heads.*—The druggists' licenses referred to in paragraph 107 above included the right of retail sale of poppy-heads for medicinal purposes.

110. *Private possession.*—The limit of possession in the Central Provinces and Berar was (*a*) in the case of private persons, half a tola of opium or of intoxicating drugs (other than smoking preparations) prepared therefrom, such quantity of morphia as was prescribed by an approved medical practitioner, 5 seers of poppy-heads, and 30 grains of smoking preparations by one person. These had, however, to be prepared by the possessors for their own use; and (*b*) in the case of licensed druggists, one seer of opium or intoxicating drugs (other than smoking preparations) prepared therefrom, such quantity of morphia as had been specified in his license and 10 seers of poppy-heads.

111. *Import.*—Except in the case of through consignments of pure opium for other provinces, which could pass through by specified routes under a pass granted by the Opium Agent at Indore or one of his authorized assistants, import was allowed only on behalf of Government and private persons for their personal use, up to the limit of their private possession. The import of preparation of opium (other than those used for smoking) in excess of that limit was allowed only in the case of licensed druggists and approved practitioners, under a permit, to be obtained from the Excise Commissioner for each consignment.

112. *Important changes.*—The Central Provinces Opium Smoking Act, 1929 (IV of 1929), with the exception of section 7, came into force from the 1st June and 1st July 1929, in the Central Provinces and Berar, respectively The Act prohibited opium smoking in the company of two or more persons. Any person who kept or used any place for the purposes of an opium smoking assembly, or, who had the care or management of such place, or, who being the owner or occupier of such place failed to give notice of an opium smoking assembly to the authorities, was liable to punishment under the Act. Section 7, which totally prohibits the smoking of opium will come into operation three years after the remaining sections are in force.

The issue price of opium remained unchanged at Rs. 90 per seer throughout the province. On account of the rise in retail selling prices and the clo-

* There were no restrictions on the possession, import, export, transport, transit or sale of poppy-heads which had been lanced and dried or from which the juice had been extracted.

sure of 44 shops the total consumption of opium in 1930 fell from 551 maunds in 1929 to 478 maunds.

113. *Offences and convictions.*—The total number of offences under the Opium Act was 1,096 in 1930 against 1,330 in the preceding year and 476 in the year 1912-13. The number of offences relating to opium smuggling in 1930 fell to 86 from 87 in 1929. In 1912-13 the number of cases of smuggling of opium was 11. The total quantity of contraband opium seized in 1930 was 30 seers and 45 tolas against 3 maunds 27 seers in 1929 and 16 seers in 1912-13. Offences relating to the sale of Treasury opium numbered 26 against 36 in the preceding year and 31 in 1912-13, those relating to the possession in excess of the legal limit 174 against 198 in 1929, and 41 in 1912-13 and those pertaining to madak 223 against 218 in 1929 and 5 in 1912-13.

114. Calculated on the provisional census population of 1931, the consumption of opium in 1930 (478 maunds, excluding issue to Feudatory Chiefs) worked out to 1·2 seers per 1,000 of the population. It was highest in the Amraoti, Buldana, Akola, Balaghat and Narsinghpur districts. In 1929 the average consumption of opium per 1,000 was 1·6 seers against 3·9 seers in 1912-13.

CHAPTER X.

ASSAM.

115. *Revenue.*—The opium revenue for the year 1930-31 amounted to Rs. 26·64 lakhs. Of this figure Rs. 4·45 lakhs represented the cost price of opium, Rs. 10·99 lakhs the duty on opium and the balance was derived from license fees. Corresponding figures in 1929-30 were total revenue Rs. 30·56 lakhs, Rs. 5·28 cost price of opium, Rs. 12·38 lakhs duty. In 1912-13 the total revenue was Rs. 27·38 lakhs of which Rs. 20·48 represented cost price and duty.

116. *Supply and duty.*—The supply was obtained in one seer cakes from the Opium Factory at Ghazipur. There were no licensed vendors in the Lushai Hills, or the Garo Hills. Elsewhere opium was issued from the Subdivisional Treasuries to licensed vendors and licensed druggists at the fixed price of Rs. 75 per seer throughout the province (duty Rs. 53-6 and cost price Rs. 21-10). The high rate of duty was rendered possible by the fact that the people were largely addicted to opium consumption. Assam was in fact an opium producing tract before it became part of British India. The high prices and the restriction of issues of licit opium have however attracted smugglers and illicit opium now comes into the province in large quantities.

117. *Registration of Opium consumers and the pass system.*—The system of restricting the issue of opium to pass holders continued in force throughout the province. At the beginning of the year 1930-31 there were 83,801 passholders (corrected figure) with a monthly ration of about 48 maunds 32 seers. A further reduction of 10 per cent. from the rations of those under 50 years of age as they stood on April 1st 1930 was made during the year, making a total reduction of 30 per cent. from the ration as it stood on the 1st April 1928. At the same time steps were taken to renew under proper safe guards temporary passes already issued to previously unregistered addicts and to issue new passes to new comers into the province. Deducting passes cancelled on account of the death or departure of consumers from the province, the total number of pass holders at the close of the year was 77,996 with a total monthly ration of 43 maunds 2 seers.

118. *Retail vend.*—The number and sites of retail shops were fixed in consultation with Local Boards and Municipalities and the right of selling at each was disposed of by tender under the vend fee system under which lessees paid a fixed rate for each seer of opium issued to them. It was decided to revert to annual settlements of opium shops, biennial settlements having proved unsatisfactory in certain respects. The number of shops settled in 1930-31 was 293 against 291 in 1929-30 and 402 in 1912-13. The amount paid in vend fees in 1930-31 was 11·19 lakhs compared with Rs. 12·88 lakhs in 1929-30 and Rs. 6·90 lakhs in 1912-13.

119. *Consumption and average taxation.*—The opium issued to vendors in 1930-31 amounted to 512 maunds 14 seers compared with 590 maunds 30 seers in 1929-30 and 1,551 maunds in 1912-13. The fall in consumption was due to pursuance of the policy of gradual reduction of rations in the case of consumers below 50 years of age and the general economic distress following from the low price of agricultural and other products and the trade depression.

There was however not the least doubt that considerable quantities of opium reached Assam from other places both within and without British India such as Bengal, Cooch Behar, Nepal, Yunnan and the Malwa States, and the rationing system was seriously hampered thereby. The average taxation per seer in 1930-31 was Rs. 130 as against Rs. 129·34 in 1929-30 and Rs. 44·1 in 1912-13.

120. *Druggists' licenses and intoxicating drugs.*—The rules as to druggists' licenses and intoxicating drugs were similar to those in force in Bengal. 67 druggists' permits were issued in 1930-31 against 65 in 1929-30 and 3 in 1912-13.

121. *Private possession.*—The ordinary limit of private possession of raw opium was 3 tolas in the hill districts and frontier tracts and 2 tolas in the plains districts, or the amount of the monthly ration, whichever was less. Opium could also be possessed on the prescription of a medical practitioner. Medical practitioners and druggists were allowed to possess up to 10 tolas of raw opium or 10 seers of poppy heads on a special permit. The sale or delivery of opium to any person apparently under the age of 20 years, whether for consumption by such person or by any other person, was strictly prohibited. The Dangerous Drugs Act 1930 having come into force from 1st February 1931, morphia and its preparations will be governed by the rules which will be framed by the Governor General in Council under section 7(2) of the same Act. Opium smoking was prohibited by the Assam Opium Smoking Act (III of 1927).

122. *Import.*—The import by sea of opium derivatives and medicinal preparations will be governed by the rules which will be framed under section 7(2) of the Dangerous Drugs Act.

123. *Important changes relating to opium.*—(1) It was decided to raise the treasury and retail price of opium to Rs. 95 and Rs. 160 per seer respectively with effect from 1st April 1931.

(2) It was arranged with the Government of Bengal that selected Excise officers of the two provinces should meet from time to time when necessary to discuss joint action for the prevention of smuggling of opium into Assam.

(3) Experiments began in two places in the sale of opium by official vendors in the hope that the supply of opium in pill form (a limited sample of which was obtained) would become regular. Unfortunately the scheme was left in abeyance.

124. *Offences and convictions.*—The number of offences relating to opium in 1930-31 was 329 as against 391 in 1929-30 and 39 in 1912-13. Out of these the cases of illicit possession of Excise opium in 1912-13, 1929-30 and 1930-31 were 22, 180 and 100 respectively. The number of cases of unlicensed sale of Excise opium in 1930-31 was 122 against 65 in 1929-30 and 16 in 1912-13. Cases of poppy cultivation rose from 20 in 1929-30 to 23 in 1930-31.

125. *Average consumption.*—The average consumption of opium per 1,000 of population in 1930-31 was 2·73 seers compared with 3·1 seers in 1929-30 and 9·4 seers in 1912-13.

CHAPTER XI.

N. W. F. Province.

126. *Revenue.*—The opium revenue for the year 1930-31 amounted to Rs. 2,30,390 of which Rs. 1,59,911 were derived from sale proceeds and Rs. 70,479 from vend fees. In 1929-30, the revenue from opium amounted to Rs. 2,31,780 (Rs. 1,56,800 from sale proceeds and the balance from vend fee) against Rs. 1·19 lakhs (Rs. ·55 lakhs from sale proceeds and the balance from vend fee) in the year 1912-13.

127. *Sources of supply and rates of duty.*—The cultivation of poppy was prohibited in the province and the sources of opium were as follows :—

(*a*) The Punjab.

(*b*) The United Provinces.

128. *Import.*—The conditions under which opium was imported from the various sources were as follows :—

(*a*) Punjab grown opium which paid duty in the Punjab was imported free of duty into the North West Frontier Province, but practically no such imports were made.

(*b*) The North West Frontier Province, obtained from the Government Factory at Ghazipur in the United Provinces its yearly supply of Excise Opium based on the estimated requirements. This Opium was issued to licensed vendors from Government Treasuries at a price of Rs. 70 a seer. From this must be deducted Rs. 21-10 per seer credited to the Opium Department as the cost price of the opium *plus* freightage. The balance represented the Excise duty levied in the Province. The rate of duty per seer of this opium in 1929-30 was Rs. 47-9 against Rs. 9-8 in 1912-13. The receipts from duty on excise opium in the years 1912-13, 1929-30 and 1930-31 amounted to Rs. 50,478, Rs. 1,06,540 and Rs. 1,10,510 respectively.

129. *Vend arrangements.*—Wholesale vend licenses were not much in request and there was only one such license in each of the years 1929-30 and 1930-31, compared with two in the year 1912-13.

Retail licenses were disposed of by separate shops, the fee for each shop being determined during the year by public auction. The number of sites of shops were fixed by the Collector in each district. All district monopolies were terminated on the 1st April 1912. The total number of retail vend licenses issued in 1930-31 was 61 against 60 in 1929-30 and 70 in 1912-13. The receipts from license fee amounted to Rs. 70,479 as against Rs. 74,980 in the preceding year and 6,400 in 1912-13.

130. *Total consumption and average taxation.*—The total consumption of opium in 1930-31 was 2,284 seers, compared with 2,234 seers in the preceding year and 5,713 seers in the year 1912-13. The average taxation per seer of the opium consumed in the Province amounted to Rs.79·29 (Rs. 48·26 from

duty and Rs. 31·13 from vend fees) in 1930-31 against Rs. 81·12 (Rs. 47·56 from duty and Rs. 33·56 from vend fees) in the preceding year and Rs. 20·8 (Rs. 9·6 from duty and 11·2 from vend fees) in the year 1912-13.

131. *Druggists licenses.*—Medical Practitioners and Druggists could obtain licenses free of fee from a Collector for the retail vend, for the medicinal purposes only, of opium and its preparations and of poppy heads. In 1930-31, 18 such licenses were granted as against 21 in the preceding year and 65 in the year 1912-13.

132. *Intoxicating drugs, etc. and poppy heads.*—The sale of intoxicating drugs made from opium was practically confined to licensed druggists, who were authorised to sell opium (other than preparations and admixtures used for smoking) in all forms, and poppy heads for medicinal purposes. Admixtures of opium other than those used for smoking could, however, be prepared by private persons, in quantities not exceeding two tolas for their own use, from opium in their lawful possession.

Smoking preparations could not be bought or sold but could be prepared for individual use by any person, from opium lawfully in his possession, in quantities not exceeding half a tola.

There were no restrictions regarding spent poppy heads. But poppy heads from which the juice had not been extracted and which were used to produce a drink called 'post' could be retailed only by licensed vendors of opium.

133. *Limits of private possession.*—The ordinary limit of private possession was two tolas of opium and its preparations, half a tola of smoking preparations which had been made up by the owner for his own use and two seers of poppy heads.

The collective limit of possession of smoking preparations of opium by two or more persons assembled together for the purpose of smoking, was one tola.

134. *Import and Export of Opium.*—Import of opium otherwise than on behalf of the Government was permitted to the following extent:—

(*i*) By persons holding wholesale or retail license from the Punjab. The license holder in this case was also required first to obtain a permit from the Collector or Officer-in-Charge of the excise revenue of the district in which he held a license, and then an Export Pass from the Collector of the district of the Punjab from which the import was to be made. The Export Pass so obtained was sufficient authority for the import of the opium into the Province and its further transport to the district of destination.

(*ii*) By licensed medical practitioners and druggists, from foreign countries by sea, on payment of the tariff rate of duty, and subject to such further conditions as were laid down by the Revenue Commissioner.

135. *License-holders in the N. W. F. Province.*—Were at liberty to purchase opium from wholesale vendors in the Punjab and *vice versa*, and no duty was levied on either side on such imports and exports.

136. *Important changes.*—Under orders of the Government of India, issued in November 1924, the import of any kind of opium across the land frontier of India into British India was prohibited.

137. *Illicit traffic.*—The opium smuggling trade was believed to have shrunk appreciably owing to blockade of Afridis on the border. Although the number of offences reported under this head decreased from 79 in the preceding year to 46 in the year under report, yet the quantity seized amounted to only about 50 seers captured in the preceding year. It may however be mentioned that the poorer class of the population (who form bulk of the opium eaters) are still unable to afford the cost of illicit opium and resorted to contraband, which could be had without much difficulty at a cheaper rate.

138. *Offences and convictions.*—The number of persons convicted for serious offences relating to contraband opium in 1930-31 was 35 against 64 in the preceding year and 27 in 1912-13. The number of convictions for minor offences (breach of conditions of licenses, etc.) in 1930-31 was 2 compared with 4 in the preceding year and 1 in 1912-13.

139. *Average consumption.*—The average consumption of opium per 1,000 of the population in 1930-31 was 1·01 against ·98 in the preceding year and 2·5 seers 1912-13.

CHAPTER XII.

DELHI.

140. *Revenue.*—The opium revenue for the year 1930-31 amounted to Rs. 1,80,880 of which Rs. 67,970 were derived from license fees and the remainder represented sale proceeds of excise opium. In 1929-30 the opium revenue amounted to Rs. 1,78,240 of which Rs. 65,540 were derived from license fees and the balance represented sale proceeds of excise opium. The corresponding figures during 1912-13 were Rs. 36,795 and Rs. 32,282 respectively.

141. *Source of supply.*—There being no poppy cultivation in the province, the supply of opium was obtained from the Government factory at Ghazipur.

142. *Duty.*—Opium was sold to licensed retail vendors from the Treasury at Rs. 70 per seer. Total realizations from such issues was Rs. 1,12,910. From this amount Rs. 35,224 were credited as the cost of opium and the balance as excise duty which amounted to Rs. 77,686 against Rs. 76,576 in the preceding year and Rs. 35,282 in the year 1912-13.

143. *Vend arrangements.*—There were no wholesale dealers and the retail shops were disposed of by public auction. The number of licenses during the year 1929-30 and 1930-31 was 11 as against 12 in 1912-13.

144. *Total issues and average taxation.*—The total sales during the years 1929-30 and 1930-31 were 39 maunds 2 seers and 40 maunds 36 seers respectively as against 46 maunds and 23 seers during the year 1912-13. The increase was insignificant. The consumption of opium per 10,000 of population, however, came to about 25 seers, when calculated on the census figures enumerated on 26th February 1931. The average taxation per seer on opium during the year 1929-30 and 1930-31 was Rs. 89·31 (47·56 from duty and 41·75 from vend fee) and Rs. 95·85 (48·37 from duty and 47·48 from vend fee) respectively, as against Rs. 21-14-6 (Rs. 11-8-0 from duty and Rs. 10-6-6 from vend fee) in 1912-13.

145. *Druggists' licenses.*—Druggists and medical practitioners could on application to the Deputy Commissioner, obtain licenses for the retail vend of opium for medicinal purposes only, on payment of Rs. 5 per annum as license fee. During the year 1929-30 and 1930-31, 36 and 33 licenses respectively were issued as against 32 in 1912-13.

146. *Intoxicating drugs, etc. and poppy heads.*—The sale of intoxicating drugs prepared from opium and morphia was confined to licensed chemists. Separate licenses were also issued for the sale of morphia drugs by licensed chemists otherwise than on a prescription.

147. *Limit of private possession.*—The ordinary limit of possession was 2 tolas of opium and its preparations including decoctions from poppy heads. In the case of morphine and its compounds, possession was limited to the quantity allowed by the prescription of an approved "medical practitioner," of poppy heads two seers and of smoking preparations of opium half a tola. Smoking preparations had, however to be made by the owner for himself from opium obtained by him in a lawful manner.

148. *Chandu smoking.*—The Punjab Opium Smoking Act, 1923, continued to be in force in Delhi. It proved effective in minimising, to a very considerable extent, the evil habit of smoking chandu.

149. *Offences.*—The total number of persons convicted for offences relating to opium during the years 1929-30 and 1930-31 was 3 and 6 as against 7 in 1912-13.

150. Calculated on the census returns of 1911 and 1921 the average consumption of opium per 1,000 of population in 1929-30 and 1930-31 worked out to 3·2 and 3·3 seers respectively while the average for the same number of population during the year 1912-13 was 7·67.

151. *Administering opium to children.*—The practice of administering opium to children was on the decrease and it is hoped will diminish still as education increases.

CHAPTER XIII.

AJMER-MERWARA.

152. *Free production, sale, etc., of opium formerly allowed in the rural areas.*—Till the year 1900-01, this small territory was divided in respect to opium administration into two distinct spheres—the municipal areas which included the municipalities of Ajmer, Beawar and Kekri and the cantonment of Nasirabad, and the rural areas which covered the remainder of the territory. In the rural areas the cultivation of the poppy and the production, sale and possession of opium and poppy-heads were absolutely free, subject only to the restriction that smoking preparations could not be sold and could be possessed only by a person who had manufactured them for his own consumption. This freedom was allowed owing to the territory being surrounded by opium producing Indian States and to the local population being much addicted to the use of opium.

153. *Introduction of revised rules from 1st April 1901.*—With effect from 1st April 1901, however, revised rules were introduced under which the opium traffic throughout the district was brought under control. Cultivation of poppy was prohibited in Ajmer-Merwara.

154. *Local revenue, vend arrangements and average taxation.*—No quantitative duty was levied on opium consumed in Ajmer-Merwara till the year 1904-05, and the only taxation realised on the drug was that derived from vend fees. The levy of duty at Rs. 4 per seer on opium imported into the district as well as on that locally produced was sanctioned with effect from the 1st April 1904 and the 1st April 1905, respectively. Subsequently, however, the imposition of the excise duty was restricted to opium consumed within Ajmer-Merwara, and the duty on opium removed for export outside the district was remitted with effect from the 1st April 1908. The right of vend was farmed out in the municipal towns in Ajmer, Beawar and Kekri, and the cantonment of Nasirabad, while in the rural areas it was disposed of by annual auction of independent shops. The number of shops in the municipal and cantonment areas during the year 1930-31 was 8 and in the rural areas 32 against 8 and 33 respectively in 1912-13.

The receipts were as shown below :—

	1912-13. Rs.	1929-30. Rs.	1930-31. Rs.
Retail vend fees	22,188	43,143	37,611
Import duty.	6,871	14,388	16,259
TOTAL .	29,059	57,531	53,870

155. The following statement shows the quantity of opium issued and the distribution of taxation in comparison with the previous years :—

	1912-13.	1929-30.	1930-31.
	MDS.	MDS. SRS.	MDS. SRS.
Quantity of opium issued . .	71	93 8	92 10
	RS. A. P.	RS. A. P.	RS. A. P.
Average taxation per seer . .	10 3 0	15 6 8	14 9 5
Proportion of average taxation derived from vend fees . .	7 13 0	11 9 1	10 3 0
Proportion of average taxation derived from duty . . .	2 6 0	3 13 7	4 6 5

156. *Sale and possession of opium and intoxicating drugs and poppy-heads.*—(*a*) *Sale* was only permitted by a licensed vendor or, for medicinal purposes, by a licensed druggist. In 1930-31, 7 druggists' licenses were issued, against 9 in 1929-30 and 3 in 1912-13.

(*b*) *Possession* by ordinary persons was limited to three tolas of opium and its preparations (other than smoking preparations); five seers of poppy-heads; morphia and its preparations not exceeding 10 grains in weight; and half a tola of smoking preparations which had been made up by the possessor for his own use; provided that such opium or poppy-heads had been bought from a licensed vendor of opium or poppy-heads or from a licensed druggist or, in the case of preparations or admixtures of opium or intoxicating drugs prepared from the poppy, had been manufactured from opium bought from a licensed vendor of opium or poppy-heads or from a licensed druggist.

(*c*) *Intoxicating drugs other than smoking preparations* could be prepared and sold by a licensed vendor of opium or, for medicinal purposes, by a licensed druggist, and could be made up by any person for his own use within the quantity he was authorised to possess.

Smoking preparations could not be bought and sold and could only be privately made up by the smoker in quantities not exceeding half a tola, as stated in clause (*b*) above.

(*d*) *Poppy-heads* could be sold by the same class of persons by whom the sale of intoxicating drugs, other than smoking preparations, was permitted.

157. *Import, transport and export.*—The import, transport and export of opium into, through and from Ajmer-Merwara were regulated under passes. Import by rail was permitted only through prescribed railway stations, while export by rail was permitted from the Ajmer railway station only. No duty used to be levied on imports till the year 1904-05; but the levy of duty on both imports and exports was sanctioned with effect from the 1st April 1904 and the 1st April 1905, respectively.

158. *Offences and convictions.*—The following comparative statement shows the number of persons prosecuted under the Opium Act and the number convicted :—

	Prosecuted.	Convicted.
1912-13	22	20
1929-30	17	14
1930-31	13	11

159. *Average consumption.*—The average consumption of opium per 1,000 of the population in the years 1912-13, 1929-30 and 1930-31 was 5·7, 7·5 and 7·4 seers, respectively.

CHAPTER XIV.

Coorg.

160. *Law regulating traffic.*—The Opium Act, 1878 (I of 1878), continued to be in force in Coorg.

161. *Supply.*—The cultivation of poppy in Coorg was prohibited and the opium required for consumption in Coorg was purchased from Madras. The supply of opium continued to be in the hands of Government.

162. *Retail vend.*—The fixed salary system introduced in 1926-27 for the retail vend of opium was continued during the year 1930-31. There were only two shops and they were disposed of on a monthly salary of Rs. 13 and Rs. 10. One of the vendors was a private medical practitioner. The vendors had to purchase opium from the treasury at Rs. 125 a seer of 80 tolas and dispense it to the public at the same rate.

163. *Revenue.*—The sale-proceeds of opium were the only source of revenue under this head. The gross revenue during the year 1930-31 was Rs. 2,937·5 against Rs. 3,062·5 in 1929-30, and Rs. 2,049-0 in 1912-13. The drug was obtained from Madras, at Rs. 23-7-0 a seer. Deducting the cost price and the salary paid to the vendors the net receipts under opium during 1930-31 were Rs 2,380-4-0.

The issue price of opium was Rs. 125 a seer in 1929-30 as against Rs. 30 a seer in 1912-13.

164. *Consumption and incidence of taxation.*—Consumption of opium in 1930-31 was 23·5 seers against 24·5 seers in 1929-30 and 62·5 in 1912-13. The incidence of taxation thereon in 1930-31 and 1929-30 was Rs. 125 and Rs. 125 against Rs. 32-8-0 in 1912-13.

165. *Import, Export, etc.*—Raw opium could be imported only from Madras. Medical practitioners could, under special permits from the Commissioner, import from any place, preparations or admixtures of opium or intoxicating drugs other than smoking preparations which were not locally procurable. Import or sale of smoking preparations was strictly prohibited. Opium or its preparations and admixtures were not exported from Coorg.

166. *Druggists' licenses.*—Rules 5 and 11 of the Coorg Opium Rules permitted special licenses to be issued to medical practitioners free of cost for retail sale for medicinal purposes of opium and its preparations or admixtures other than smoking preparations. Six such licenses were in force during 1930-31 against the same number in the previous year and none in 1912-13.

167. *Private possession.*—No person whose age was below 20 could possess opium or its preparations in any quantity. The limit of private possession in case of others was half a tola of opium or in the case of preparations containing opium, the opium contents of such preparation could not exceed half a tola. Poppy-heads were not used in the Province and the rules did not permit their possession or sale. The limit of private possession in case of morphia and its preparations was 10 grains. The limit of possession of these drugs by two or more individuals together was the quantity allowed for one.

168. *Average consumption.*—Calculated at the census figures of 1921, the opium consumption in 1930-31 worked out to 0·14 seer per 1,000 of population compare with 0·15 seer in 1929-30 and 0·17 seer in 1912-13.

CHAPTER XV.

BALUCHISTAN.

169. *Revenue.*—The Opium revenue in 1930-31 amounted to Rs. 62,000 (including Rs. 14,835 on account of cost price of opium) of which Rs. 20,381 were derived from vend fees. In 1929-30, the receipts from opium amounted to Rs. 66,000 (including Rs. 15,280 on account of cost price of opium) of which Rs. 24,830 were derived from vend fees, against Rs. 33,000 (including Rs. 7,000 on account of cost price of opium) of which Rs. 20,000 were derived from vend fees in 1912-13.

170. *Consumption.*—The total consumption of opium (issues from Treasury) during the year was 14 maunds and 36 seers excluding two maunds and 10 seers issued for the Kalat State. In 1929-30 the total consumption of opium in the Agency was 15 maunds and 4 seers excluding 1 maund and 37 seers issued for the Kalat State, compared with 17 maunds and 29 seers in the year 1912-13.

171. *Supply and Duty.*—The cultivation of the poppy was prohibited. The system previously obtaining whereby licensed contractors were allowed to import opium, purchased from dealers in the Punjab, was superseded with effect from the 1st October 1909. From that date Excise Opium has been imported by Government Agency at fixed rates. The issue price during the year under report was Rs. 60 per seer, Rs. 21-10-0 being credited as price of opium and the balance treated as duty (gain on sale price). In 1912-13 the issue price of opium was Rs. 16 a seer.

The source of supply of unlanced poppy heads was the Punjab, whence they are imported under pass by licensed vendors who make their own arrangements for procuring them. No import duty was levied thereon.

172. *Retail vend.*—The exclusive right of retailing opium, preparations thereof (other than smoking preparations) and poppy heads for ordinary purposes was put up to auction for each shop separately. The number of shops licensed for the retail sale of opium during the year 1912-13 was 37 while in 1929-30 and 1930-31 it stood at 34 and 32 respectively.

173. *Druggists licences.*—Medical practitioners and druggists could obtain licences to sell opium, etc. (other than smoking preparations), and poppy heads, for medicinal purposes only, on payment of a fee of Rs. 10 per annum. Sixteen such licences were issued in the Quetta-Pishin District during 1930-31 against 16 in the preceding year and six in 1912-13. No such licences were issued in other districts.

174. *Intoxicating drugs and poppy heads, private possession.*—Intoxicating drugs (other than smoking preparations) and poppy heads were sold as stated above by licensed opium vendors, and (for medicinal purposes) by licensed druggists, etc. Drugs other than smoking preparations could also be privately made up for domestic use within a limit of half a tola.

Smoking preparations could not be bought or sold, and had to be made by the smoker from opium in his lawful possession and then only to the extent of half a tola at a time, except in cases when two persons were present for smoking in which case the limit was one tola.

The ordinary limit of private possession was two tolas of opium and its preparations (other than smoking preparations) one seer of poppy heads, half a tola of smoking preparation which were required as above mentioned, to be prepared by the possessor for himself. In the case of morphia and its preparations the limit was the amount dispensed and sold for use at one time according to a medical prescription.

The collective limit of possession of smoking preparations of opium by two persons assembled together for the purpose of smoking was fixed at one tola.

175. *Permit.*—Outside the arrangements referred to in paragraph 171, import was only permitted (*a*) by Government; and (*b*) under special permission by a licensed medical practitioner or druggist who required varieties of opium which he could not procure locally.

176. *Smuggling of opium.*—Opium was occasionally smuggled from Persia and Afghanistan. No case was discovered during the year under report.

176(*a*). In order to minimise the chances of smuggling opium from across the border, the selling price was fixed at Rs. 1-4 a tola, with effect from the 1st April 1927. Prior to this, the selling rate was not fixed and the licensees sold opium at any rate they chose. The price at which it was generally sold varied from Rs. 2-4-0 to 2-8-0 a tola. The result of the above measure was that the consumption of licit opium had gone up from 242 seers in 1926-27 to 526 seers in 1927-28, 582 seers in 1928-29, 604 seers in 1929-30 and 596 seers in 1930-31. This measure, therefore, proved to be satisfactory.

177. *Average consumption and taxation.*—The average consumption of opium per 1,000 of population in 1930-31 was 1·5 seer against 1·6 seer in the preceding year and 1·7 seers in 1912-13. The incidence of taxation per seer of opium in 1930-31 was Rs. 72·58 against Rs. 78·67 in the preceding year and Rs. 36·7 in the year 1912-13.

178. The evil effects of administering opium to young children were brought to the notice of the public through the Agency of Revenue and Levy Staff. There seemed, however, to be no ground for believing that this vicious practice was prevalent among the local inhabitants and no instance of it came to light during the year 1930-31.

179. The Punjab Opium-Smoking Act, 1923 (VI of 1923), was extended to Baluchistan with effect from the 1st April 1927 in order to restrict the use of opium smoking.

180. The Dangerous Drugs Act, 1930 (II of 1930), has been enforced in British Baluchistan with effect from 1st February 1931 and import, export, etc. of opium except pure opium and its preparations are now governed by this Act.

CHAPTER XVI.

STATEMENTS

Numbers I to VIII.

I

Statement showing consumption (issues) of opium during 1912-13, 1929-30 and 1930-31 and percentage of increase (+) or decrease (—) of average consumption in 1930-31 compared with that of 1912-13 and 1929-30 respectively.

Province.	1912-13.		1929-30.		1930-31.		Percentage of increase (+) or decrease (—) of average consumption on the figures of 1912-13.	Percentage of increase (+) or decrease (—) of average consumption in 1930-31 on the figures of the previous year.
	Consumption of opium (in seers.)	Average consumption per 1,000 calculated on the census figures of 1911 (in seers).	Consumption of opium (in seers.)	Average consumption per 1,000 calculated on the census figures of 1921 (in seers).	Consumption of opium (in seers.)	Average consumption per 1,000 calculated on the census figures of 1921 (in seers.)		
Madras Presidency	39,528	1·0	35,739½	·84	33,159½	0·78	—22·00	—7·14
Bombay Presidency Proper	44,259	2·7	21,350	1·30	12,446	1·00	—58·33	—13·59
Sind	10,450	2·9	5,076	1·50	4,673	1·10	—55·28	—7·94
Bengal Presidency	67,880	1·5	39,741	·85	35,411	0·76	—47·80	—10·90
Burma	47,696	4·5	24,312	2·1†	22,322	1·90	—57·80	—9·50
Bihar and Orissa	37,040	1·1	24,182	·71	21,545	0·63	—41·84	—10·91
United Provinces	64,371	1·4	21,829	·48	21,175	0·47	—67·10	—3·00
Punjab	66,520	3·3	38,943	1·80	36,652	1·70	—44·90	—5·90
Central Provinces and Berar*	54,480	3·9	22,037	1·6	19,104	1·20	—64·93	—13·31
Assam	62,048†	9·4	23,630	3·10	20,494	2·73	—66·97	—13·20
N.-W. F. Province	5,713	2·5	2,234	·98	2,284	1·01	—60·02	+2·18
Delhi	3,068	7·67	1,562	3·20	1,636	3·35	—56·32	+4·68
Ajmer-Merwara	2,840	5·70	3,728	7·50	3,690	7·40	+20·82	—1·33
Coorg	62	·40	24½	·15	23½	0·14†	—65·00	—6·67
Baluchistan	709	1·70	604	1·60	596	1·50	—11·76	—6·25
Total figures for British India	506,664	2·08	264,992	1·07	235,211	0·9	—53·58	—11·24

* Figures relate to calendar years except in the case of 1912-13.
† Revised figures.

II

Statement showing the number of shops for the retail sale of raw opium (total as well as average per 1,00,000 of population) and the average area per shop during the years 1912-13, 1929-30 and 1930-31.

Province.	1912-13.			1929-30.			1930-31.		
	Number of opium shops.	Average area per shop (in square miles).	Number of shops per 100,000 of population.	Number of opium shops.	Average area per shop (in square miles).	Number of shops per 100,000 of population.	Number of opium shops.	Average area per shop (in square miles).	Number of shops per 100,000 of population.
Madras Presidency	851	167·25	2·06	559	254·94	1·32	553	257·71	1·31
Bombay Presidency Proper.	786	96·68	4·87	683	112·78	4·26	683	112·78	3·75
Sind	246	191·00	7·00	169	275·18	5·15	169	275·18	5·15
Bengal Presidency	891	88·33	1·96	855	83·86	1·84	864	82·99	1·86
Burma	124	1,861·60	1·02	121	1,931·46	0·92	121	1931·46	0·92
Bihar and Orissa	563	148·75	1·63	506	164·65	1·48	509	163·68	1·49
United Provinces	1,094	98·05	2·34	921	115·41	2·03	926	114·79	2·04
Punjab	902	110·62	4·61	671	133·00	3·20	664	134·00	3·20
Central Provinces and Berar*	1,047	95·34	7·52	853	117·1	6·13	809	123·46	5·82
Assam	402	131·88	5·99	291	170·00	3·80	293	169	3·8
N.-W. F. Province	70	191·69	3·19	60	253·47	·76	61	399·17	·84
Delhi	12	..	3·00	11	53·91	2·20	11	53·91	2·2
Ajmer-Merwara	41	66·12	8·18	40	67·77	8·07	40	67·77	8·07
Coorg	3	527·33	1·71	2	791·00	1·22	2	791·00	1·22
Baluchistan	60	903·80	14·48	34	1,594·94	8·08	32	1,467·5	7·84
Total figures for British India	**7,092**	**153·67**	**2·9**	**5,776**	**185·73**	**2·34**	**5,737**	**190·18**	**2·32**

* Figures relate to calendar years except in the case of 1912-13.

III

Statement showing opium revenue derived in each province its percentage to total Excise revenue and the average Excise Opium taxation per head of population in 1912-13, 1929-30 and 1930-31.

Province.	Opium revenue (in thousands of rupees)			Percentage of opium revenue to total Excise revenue in			Incidence of opium revenue per head of population during					
	1912-13.	1929-30.	1930-31.	1912-13.	1929-30.	1930-31.	1912-13.			1929-30.			1930-31.		
							Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Madras Presidency	17,22	45,50	40,88	5·2	7·7	7·8	0	0	8	0	1	9	0	1	7
Bombay Presidency Proper.	12,15	28,09	24,99	6·4	7·9	9·5	0	1	2	0	2	9	0	2	2
Sind	3,68	5,37	5,13	15·9	12·32	18·69	0	1	8	0	2	8	0	2	1
Bengal Presidency	23,76	48,22	46,42	17·27	21·29	25·75	0	0	10	0	1	7	0	1	7
Burma	38,36	36,92	34,02	47·2	29·1	31·70	0	5	10	0	4	6	0	4	1
Bihar and Orissa	12,15	35,74	31,73	11·7	18·6	22·10	0	0	7	0	1	8	0	1	5
United Provinces	11,99	22,91	22,22	9·50	17·67	19·76	0	0	5	0	0	10	0	0	9
Punjab	12,24	38,47	36,34	18·90	30·40	34·02	0	1	0	0	3	0	0	2	8
Central Provinces and Berar*	19,28	38,24	34,94	18·2	30·4	33·9	0	2	3	0	4	5	0	4	0
Assam	27,38	30,56	26,64	56·40	46·10	45·0	0	6	7	0	6	6	0	5	8
N.-W. F. Province	1,19	2,32	2,30	22·80	24·17	23·80	0	0	10	0	1	8	0	1	7
Delhi	72	1,78	1,81	18·01	28·70	35·6	0	2	10	0	5	10	0	5	11
Ajmer-Merwara	29	57	54	8·20	8·00	8·10	0	0	11	0	1	10	0	1	9
Coorg	2·00†	3	2·93	0·08†	·79	0·89	0	0	2	0	0	4	0	0	3
Baluchistan	26	66	62	9·30	10·60	11·1	0	1	2	0	2	6	0	2	5
Total figures for British India	1,80,69	3,35,38	3,08,60·93	14·8	13·25	18·5	0	1	2	0	2	2	0	1	11

* Figures relate to calendar years except in the case of 1912-13.
† Revised figures.

IV

Classified statement showing the total average taxation per seer (both from duty and vend fees) on Excise opium in the years 1912-13, 1929-30 and 1930-31.

Province.	Average taxation per seer on Excise opium.								
	1912-13.			1929-30.			1930-31.		
	By duty.	By vend fees.	Total.	By issue price.	By vend fees.	Total.	By issue price.	By vend fees.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras Presidency . .	25·3	13·2	38·5	57·56	35·49	93·05	58·38	38·86	97·24
Bombay Presidency Proper.	21·7	5·5	27·2	53·30	55·40	108·70	78·00	59·10	137·10
Sind	28·8	6·4	35·2	59·77	45·69	105·46	62·76	50·79	113·55
Bengal Presidency . .	21·6	13·2	34·8	81·16	39·02	120·18	91·00	39·13	130·13
Burma	78·0	2·4	80·4	151·8†	..	151·8	152·30	..	152·30
Bihar and Orissa . .	19·4	8·7	28·1	66·02	31·10	97·12	68·37	31·47	99·84
United Provinces . .	12·7	5·9	18·6	47·60	34·90	82·50	48·40	34·80	83·20
Punjab	9·6	8·8	18·4	46·53	29·58	76·11	48·37	31·09	79·46
Central Provinces and Berar*	19·0	14·8	33·8	90	72·5	162·5	90·00	79·9	169·9
Assam	33·0	11·1	44·1	74·80	54·54	129·34	75·35	54·63	129·98
N.-W. F. Province . .	9·6	11·2	20·8	47·56	33·56	81·12	48·26	31·13	79·39
Delhi	11·5	10·4	21·9	47·56	41·75	89·31	48·37	47·48	95·85
Ajmer-Merwara . .	2·4	7·8	10·2	3·85	11·57	15·42	4·40	10·19	14·59
Coorg	25·5	7·3	32·8	125·00	..	125·00	125·00	..	125·00
Baluchistan	8·5	28·2	36·7	37·56	41·11	78·67	38·38	34·20	72·58

* Figures relate to calendar years except in the case of 1912-13.
† Revised figure.

V

Statement showing the wholesale price (charged to retail vendors) and the average retail price (at which the retail vendors sold opium to the public) of opium per seer during the years 1912-13, 1929-30 and 1930-31 respectively.

Province.	Wholesale price of opium per seer to be charged to retail vendors.			Average retail price of opium per seer.		
	1912-13.	1929-30.	1930-31.	1912-13.	1929-30.	1930-31.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras Presidency	33†	80	80	50 to 88	107 to 205	115 to 197
Bombay Presidency Proper.	24 to 27	75	75	32 to 34	(a)	(a)
Sind	27	60	60	35	Not fixed.	Not fixed.
Bengal Presidency	29 to 35	71 to 91	76 to 91	35 to 120	130 to 150	135 to 150
Burma	40 to 95	30 to 187¼‡	30 to 187½	60 to 160	80 to 190	80 to 190
Bihar and Orissa	17 to 35	81 to 90	90	20 to 55	120 to 135	120 to 135
United Provinces	18 to 22	70	70	25 to 30	120	120
Punjab	16 to 33	Ex. 70 Hill 57 to 67	Ex. 70 Hill 57 to 67	60 to 100	Ex. 95 to 100 Hill 75 to 92	Ex. 90 to 100 Hill 75 to 95
Central Provinces and Berar*	From 9/6 to hospitals to 27/8 to Khalsa and Feudatories transferred from Bengal.	90	90	20 to 55 (a) 23-11 to 53 35 to 70	130 to 480	150 to 240
Assam	37 to 40	75	75	45 to 80	140	140
N.-W. F. Province	18 to 32	70	70	27 to 140	100 to 103	100
Delhi	20	70	70	32	100	100
Ajmer-Merwara	(a)	24 to 25 (Non-Ex.)	24 to 25	16 to 40 (Non-Ex.)	40 (Non-Ex.)	40 (Non-Ex.)
Coorg	30	125	125	45	125	125
Baluchistan	16	60	60	40 to 50	100	100

(a) Information not available.
* Figures relate to calendar years except in the case of 1912-13.
† Rs. 34 for issues from Taluk Cutcherries (the rate for Mysore was Rs. 11-9-0 per seer).
‡ Revised figure.

VI

Statement showing the number of convictions for offences relating to opium for the years 1912-13, 1929-30 and 1930-31.

Province.	Convictions for offences relating to opium for the years.					
	1912-13.		1929-30.		1930-31.	
	Total.	Average per 100,000.	Total.	Average per 100,000.	Total.	Average per 100,000.
Madras Presidency	250	0·6	192	0·45	205	0·48
Bombay Presidency Proper	(a)	(a)	(a)	(a)	(a)	(a)
Sind	30	0·9	69	2·10	60	1·54
Bengal Presidency	272*	·6	173*	·37	93*	·20
Burma	2,481	20·5	2,808	21·3	2,366	17·90
Bihar and Orissa	(a)	(a)	78	0·23	33	0·09
United Provinces	344	0·7	544	1·20	504	1·10
Punjab	64	0·4	168	0·70	97	0·40
Central Provinces and Berar	(a)	(a)	454 (cases)	3·3	411 (cases)	3·0
Assam	16	·2	391 (cases)	5·20	329	4·38
N.-W. F. Province	28	1·3	88	3·89	50	2·22
Delhi	7	2	3	0·60	6	1·2
Ajmer-Merwara	20	4·0	14	2·82	11	2·22
Coorg	..	..	..	..	..	..
Baluchistan	5	(a)	6	1·43	1	0·24

(a) Information not available.

* Inclusive of convictions for illicit possession or sale of Modak or Chandu.

VII

Statement showing the percentage of total gross revenue derived from opium during the years 1912-13, 1929-30 and 1930-31.

Province.	Total gross revenue. (In lakhs of rupees.)			Revenue from opium. (In lakhs of rupees.)			Percentage of the total gross revenue derived from opium in.		
	1912-13.	1929-30.	1930-31.	1912-13.	1929-30.	1930-31.	1912-13.	1929-30.	1930-31.
Madras Presidency . .	808·4	1872·9	1752·3	17·2	45·50	40·88	2·1	2·4	2·3
Bombay Presidency Including Sind.	795·8	1591·5	1380·8	15·0	35·06†	31·78†	1·9	2·2	2·3
Bengal Presidency . .	716·5	1135·4	966·2	23·8	48·22	46·42	3·3	4·5	4·81
Burma	608·3	1097·8	775·4	37·2	36·9	34·0	6·1	3·4	4·8
Bihar and Orissa . .	325·2	594·5	527·50	12·3	35·7	31·70	3·7	6·0	6·00
United Provinces . .	707·9	1298·1	1196·70	11·99	22·91	22·22	1·7	1·8	1·90
Punjab	509·5	1127·74	1055·83	13·20	40·72	38·70	1·1	3·6	3·60
Central Provinces and Berar*	325·4	506·5	466·4	19·3	37·8	32·9	5·9	7·5	7·1
Assam	178·1	276·80	256·3	17·40‡	30·50	26·5	15·4	11·0	10·3
N.-W. F. Province . .	4·04	9·60	9·66	1·20	2·32	2·31	2·8	30·20	23·80
Delhi	2·15‡	42·59‡	34·47‡	0·72	1·78	1·80	18·01	4·18	5·22
Ajmer-Merwara . .	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Coorg	(a)	15·51	12·45	(a)	0·03	0·03	(a)	0·19	0·24
Baluchistan . . .	16·56	24·87	21·80	·26	·66	·62	1·57	2·65	2·84
Total figures for British India	4999·85	9593·81	8455·81	169·57	338·10	309·86	3·39	3·52	3·67

(a) Information not available.
* Figures relate to calendar years except for 1912-13.
† Inclusive of cost price of opium.
‡ Revised figures.

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VIII

Statement showing the quantities of opium confiscated by the Excise Department of Local Governments in 1912-13, 1927-28, 1928-29, 1929-30 and 1930-31.

Province.	1912-13.			1927-28.			1928-29.			1929-30.			1930-31.		
	Mds.	Srs.	Tls.	Mds.	Srs.	Tls.	Mds.	Srs.	Tls.	Mds.	Srs.	Tls.	Mds.	Srs.	Tls.
Madras Presidency	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Bombay Presidency Proper	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Sind	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Bengal Presidency	3	9	0(*a*)	39	15	0	44	4	0	36	17	0	29	26	0
Burma	38	3	0	117	4	21	122	10	4	156	12	17	228	5	4
Bihar and Orissa	0	35	40	9	17	15	5	29	70	4	5	65	0	38	65
United Provinces	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Punjab	*	*	*	15	20	0	8	11	0	8	29	0	11	34	0
Central Provinces and Berar		..			..			..			..			..	
Assam		..		(*b*)0	30	0†	(*b*)1	32	0	(*b*)2	38	65†	0	33	71
North-West Frontier Province	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Delhi	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Ajmer-Merwara	0	14	22	27	28	0	21	28	74	0	32	42½	3	26	44
Coorg	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Baluchistan	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

(*a*) Represent seizures in important cases only.
(*b*) Figures for calendar year.
* Information not available.
† Revised figures.

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